

G.R.S. 11}

191 4/15-

GENERAL AND REVENUE SECRETARIAT.

(E. 9.)

NOTES

File No. 43/14.

FILE HEADING.

Examination of the accounts of the Genl & Rev Supt
by the officiating audit officer.

From

No.	Dated		Received
Diary No.	}	Enclos.	}
		Spare Copies.	
			Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

Extract from the Financial Secretary's
opinion dated 9th May 1914 on Council sub-
ject No. C.333 of 1913. /4.

1) As regards the manner in which the present and past incumbents have discharged their duties I have no direct knowledge; but I have reasons to believe that no satisfactory accounts are kept in the Genl & Rev Secretariat of articles - some of them of considerable value purchased from the contingent grant. If the officer in direct charge of the contingent grant and of the stock & stores has done his duties in this important matter satisfactorily, he should be able to account for every article of an imperishable nature that has been purchased from the Secretariat contingent grant which amounts to something like Rs. 21,000/- per annum. Some time ago I thought that it might be desirable to investigate this matter and furnished the Genl. & Rev. Secretary with lists prepared from contingent bills shewing what articles had been purchased during the last few years with a view to the articles being traced. It would be interesting to know what action has been taken in the matter and what light the investigation has thrown on the manner in which the stock accounts have been kept.

Intro. J. S. 10
9.5.1914

Application from the Gt. Reg. Mar. S.R. 15 for a local allowance of Rs. 50 per mensem

Done
14/5

GEN. AND REV. SECRETARIAT.SubmittedTO THE DEWAN OF MYSORE
FOR ORDERS.

—o—

Fags B, H

9591
13.5.14

1(a) On the 9th and the 13th September 1913 respectively, the Comptroller sent a list of books and a list of furniture purchased by the *Revenue* General and Secretariat and the Dewan's Office during 1905-6 to 1911-12 and asked the General and Revenue Secretary to enquire whether the articles had been brought to stock account and could be duly accounted for.

2. The Registrar was asked to make the needful enquiries; but beyond the preparation of a few statements and some preliminary enquiries, no substantial progress has been made in the matter.

3. While noting his views on the question of giving a list

allowance to the Registrar ~~of the~~
General and Revenue Secretariat,
the Financial Secretary has referred to the need for an early conclusion of the enquiry. An extract from his note is annexed.

Flag A

4. The period proposed for audit is long and the work is necessarily heavy. The Registrar explains that more progress in the enquiry proved impossible owing to the serious paucity of the clerical establishment in the Secretariat.

5. The question has also an account side which is probably the most important in the case. Besides, when audit is to take place it is best to make it thoroughly independent. Accordingly, I venture to think that the Comptroller may be asked to conduct the proposed enquiry and audit, including the audit of facts and to submit a report to Government for orders.

6. If this view commends itself to the Dewan, I shall write to the Comptroller demi-officially and see that all reasonable facilities are given to assist the enquiry.

Dewan)

D. M. Narasinga Rao
13/5/14

7. I have let me have the opinion of the Finl Secretary on these proposals.

8. I should like the transactions of the year 1912-13 audited and the necessary statements & registers submitted through the Comptroller. After perusal by Govt, they may be recorded.

9. The same procedure may be followed in the succeeding years, the registers, &c., being recorded after perusal by Govt. within three months of the close of the year.

16.5.14 Hb

10) Forwarded to the Financial Secretary with compliments for favour of his opinion.

Dues
18/5

11) For convenience of practical working the work may be divided into two parts

(a) Investigation for the period upto the end of 1911-12

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A This may be adopted. A

Done
1915(6) Investigation for 1912-13 and for each
preceding year -As desired by the Dewan Sahib the work
for 1912-13 may be taken up at once -12) The comptroller can help and advise
and, if desired, guide the enquiry but he cannot
undertake the work itself. His establishment is
hardly sufficient for voucher audit. He has no
staff for fact audit. I would suggest that the

B. If an Account Officer

is associated with

the S. A. Officer together
with a trained
accountant.

B.

work be undertaken by the Efficiency Audit Branch
in respect of item (6) as soon as practicable.After that is finished the Efficiency Audit Branch
may make a general investigation as required
(a) and submit a report. On receipt of this
report Govt may decide as to whether detailed
investigation is called for and if so sanction a
special establt. for it.C. Dillo. Done
1915

C.

13) But the whole point is — why has accounty
for stock become so difficult? There is only
one answer viz. because the officers responsible
did not maintain proper accounts and did not
realize their responsibility in respect of Govt
property in their charge.D. I think other alternatives
exist. This may now be cleared
in the Enquiry. Done
1915

D.

14) I need hardly say that personally I
shall always be ready to advise the officer who
may be appointed to conduct the enquiry. I
initiated it by framing the lists of articles

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to safeguard
and forwarding them to the Govt Secy in the
interest of Govt & nothing will give me greater
pleasure than to know as the result of an impartial
enquiry that Govt have not suffered serious loss.
M₂
M₃

(15) The E. A. B. who undertake the work of a trained accountant
from the Comptroller's Office can be deployed for the special work
and if an Account Officer is associated with the E. A. Officer
the Establishment sanctioned for the E. A. B. has not been fully
utilized. only the Manager has been appointed but is
new to matters of account. If the Financial Secretary can
kindly render his assistance his suggestions can be adopted
without inconvenience. Unless this is done, the enquiry will
not see its end promptly & the results may not prove
satisfactory. The E. A. Officer will bear the brunt of the
work but he needs the frequent advice of the Account Officer.
If these preliminaries are settled, the case will become
ripe for submission to the Govt. Hence I take the liberty of
referring the matter to the Financial Secretary for favour
of his further views. ~~wick~~
Dues 19/5

(15a) I have returned the
show papers to
Dues 19/5

(16) Either Mr. L. Rao or Mr. Shomanna can be
associated with the E. A. officer after budget
work is over. But they can be expected only to
advise & generally help in the work & cannot

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take responsibility for details as their hands are already full.

- (17) 2) As regards a trained accountant being deputed for the work I am sorry I have none to spare. I think about 18 men of my office are lent to other departments and the office cannot bear more drain. But if ^{try to} desire I can secure the services of a retired man on suitable terms. I have not ascertained but, I think, Mr. Praveerasaheb, my late forgotten ^{Mr.} may be willing to take up the work on Rs 125/- per month for a short time. He was drawing Rs 250/- per month when he retired. Of course the appointment of a man like him will be of very great help to the E. A. office.

M
19/5

18) My views are :—

I am not in favour of employing any retired official as Special Accountant and paying him such a large pay as Rs 125 per mensem. ^{to be done by a clerk} The work is not worth so much.

- 19) The E. A. Branch will undertake the work if a Special Assistant Account Officer ^x is given for about a month as provided for in the Efficiency Audit order of the 3rd Feb 1914. Mr. Shamanna may be such an officer. The Comptroller may be authorised to suggest arrangement for the work of Mr. Shamanna during the

otherwise the result will not be quite satisfactory
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period referred to. (As per Paragraph 7).

D. M. Narasinga Rao
21/5

The other papers
are retained here
in the Council
section -

Shwan)

20) The best course seems to be to take the loan of a trained Accountant from the Comptroller's Office temporarily by allowing the Comptroller to make an acting appointment for the period.

16.2.15

cc

21

By SEE *Drues*
-18

22) Reg^r will kindly put up a suitable draft herein.

1845

23) Draft - order put up for approval

Kuramamangalam
22.2.15

Dy Lecy

Levy

24

A

244.5

Bm

(25) Approved

Tree

2872

(26) Issue

Ru

25/2

General and Revenue
Secretariat.

G. R. File No. 43 of 1914.

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1.

To The Comptroller & Efficiency Audit off.
Govt order no. G. 9457-8. 2. 3. 15
Directing the deputation of a trained acctt
from the Comptroller's office for audit
of the acctt of the G. R. S. for 1912-13. by
the S. A. Dept.

2.

From The Comptroller no. 6629. 10. 3. 15
stating that Mr. D. Ramanya Iyengar has
been deputed for his work & recommending
the grant of a local allowance to him.

Subcl.

(27) This may be sent to Asst
Secy. E. A. Branch for information.

mm
12.3.15
mm
12/3/15

(28) Noted and Returned.

mm
15/7/15

To Cash Section.

11/5/13

RD
16
17/3

11/5/13

NOTE—Contn. sheet.

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29) I have ~~comptroller~~ recommended the grant of a ~~local~~ allowance of Rs 20/- ~~per~~ 15 the accountant during his employment on ~~off~~ ^{off} ~~fin~~ ^{fin} ~~anc~~ ^{anc} ~~il~~ ^{il} ~~it~~ ^{it} work.

30) Subd for orders.

Name

22.3.15

31) Point out source

Ru.

22/3.

32) The local allowance, if sanctioned, may be met from the same source as his pay. (Please see para 2 of G.O. of 2.3.15, at above)

Name

23.3.15

33) To Branch II for opinion as to the grant of the allowance recommended.

Ru.

23/3

34) It is not clear if the Special duty involves a decided increase of work or responsibility in comparison with his duty in the Comps Office. In case it does, then the grant of a deputan allow^e would be more

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Suitable than a Local Allowance
~~are attached to the charge of the~~
 in which case 20 p.c. of pay
 may be admissible

PRW
 24.3.15

35) The Accountant will be
 practically doing the same work
 he is performing every day as
 'outside' auditor & there is no
 reason to give him any ^{local} allowance
 in addition ~~to what~~ ^{he is} drawing
 at present. Even for granting
 a deputation allowance under
 Article 55 the necessary condition
 of 'decided increase of work or
 responsibility' seems to be wanting

Br V

36) The file may if approved be forwarded
 unofficially to the Comptroller for his remarks
 Subd

mm
 3.4.15

Bhaskar
 3.4.15

By Secy

(37) I agree with the Finl Act
 Secy - the local allowance proposed
 may be declined

Deputy

(38) I agree. No extra duties in charge of

Station are involved.

7.5.15.

h.b.

10/5

R. S. 12]

General and Revenue
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C. M. File No. 43 of 1914.-15

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No.39) This may be sent to Br VIII for information
& return.mm
11.5.15 Subd.
all
12/5

40) yes. A reply is due to the Comptroller.

To Br VIII
all
12/5Ra.
12/5Mes 403/8 A.
30.6.15

(41) Sent to Mr. Secy.

mm
12/5/15(42) Seen mm
12/5

To Cash Section

mm
14/5 12/5/15(43) A draft reply to the Comptroller is
subd.mm
22.5.15 24/5(44) Made in accordance
24.5.15

By Secy

(4)

mm
24/5

24/5/15

3 To the Comptroller No. 9 13323 of 21.5.15

Intimates that Govt are not in favour of granting the
allow of Rs 20/- to Ramanujayar during his employment
on audit work in the G.R.S.

R. S. 12]

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(46) The report of the Asst. Secretary E.A. B. re audit of G-12's accounts for 1912-13. ~~was~~ (due on 11 20 inst) may be ~~now~~ awaited

31. V. 15 subd.

lll
31. V. 15

(47) ~~yes~~
Ad
1/6

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

(48) The report on the audit of the accounts is submitted. The few days' delay that has occurred in the submission was due to the necessity of further checking the Stokes accounts after the account had returned to the Comptroller's office.

Secretary)

New

29/5/11

(49) For remarks to Rep- through the
 of Sec.

Dues
6/6New
7/6Dues
7/6New
7/6

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

m.R.

Recd. 9/6/15
Lum

(50) Can section for remarks in detail

m.R.

8/6/15

B.R.
8/6/15

(51) I have appended my remarks & explanations against the several items of the audit note in a separate copy got up for the purpose.

Gen. Secy

B.R.
27/8/15(52) Reg & Mr. Rao to kind see me ~~about~~ about this today. Dues30/9
B.R.

(53) I spoke to the Secy who directed that Mr. Registrar & myself should see him with a memo touching on the impt points

m.R.

1/10.

(54) I have put up a draft memo for your revision.

Asst. Secy (U)

B.R.
27/10

(55) Revised in consultation with the Rees m.R.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Ann 270-15

G. R. S. 12]

General and Revenue
Secretariat.

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(56) A revised draft memo of instructions is put up.

Asst. Secy (M)

Rs.
12/11/15

(57) The revised draft memo, about which the Registrar and myself have consulted together, covers all material points touched upon in the Audit report and may be approved.

Mu

12/11/15

Secretary through Registrar)

(58)

Points raised in paras 13, 16 & 17 require special notice.

Rs.
12/11/15

The draft may be approved.

Dungyao

15/11

Rs.
15/11

Olwan)

(59)

If the General Secretary sees no objection, the draft memorandum of instructions may be examined and scrutinized by the Financial Secretary also.

Rs.
16-12-15

(60)

Referer with Compliments
to the Financial Secretary
to Govt for favour &
Scrutiny

16/12/15

Rs.
18/12

2444
15-11-15

as o no 21/E.A
17-12-15

71
18/12
20

NOTE—Contn. sheet.

Serial
No.

(61) Su 12

Pm 21-12-15

H: Secy)

(62) Secy
22/12

L. Y. O. 1119 215

878

(63) At present the contingent grant of the Secretariat is operated upon by several officers, viz., the General Secretary, Private Secretary to the Dewan and Members of Council. As no distribution of the budget allotment is made and since there is a separate (cash) section in the Secretariat to deal with cash, stores and accounts it would facilitate work if all the officers were to recoup their imprest from the cash section of the Secretariat instead of from the treasury direct. By adopting this procedure there will be only one agency to operate upon the grant and the budget balance referred to in para 6 of the draft memo will be up to-date and accurate. ~~From the~~ ^{Further} expenditure on duplicate items could be minimised to a certain extent, for example, the purchase of books etc., which have already been bought by one or other officer may be avoided. The Dewan and the members of Council who hold a decent permanent advance will not in any way put to inconvenience. If my proposal is accepted these separate permanent advances will have to be regarded as parts of the Secretariat permanent advances made over to these officers--according to the usual practice.

(64) The Registrar who is in immediate charge of the contingent grant should be made responsible for the stock of furniture books etc., purchased from time

G. R. S. 12]

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time to time:--He should at any time be able to account for the articles and see (1) that all the articles purchased are taken into the stock register (2) that the stock register is kept posted up to-date (3) that if any article is lent, proper acknowledgment is taken (4) that if any becomes unserviceable or lost, proper sanction is obtained and recorded in the register ^{for removing} it therefrom and (5) that if any is sold, the value thereof is realised and credited to the treasury.

(65) These may be embodied in the draft memorandum.

VIII
6/11/16
in the para above
a separate list
6/11/16

For V)
Regr)

5/11/16
re
mu
6/11/16

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(66) The main proposal of the Financial Secretary is that the Private Secretary to the Dewan and the Establishments of the Members of Council may recoup their imprest from the General and Revenue Secretariat (Cash Section) instead of from the Treasury and this arrangement is expected to secure -

1. Facility of work,
2. One agency to operate upon the grants.
3. An upto-date and accurate budget balance.
4. Minimum expenditure on duplicate items.

(67) I respectfully beg to represent the practical difficulties in the adoption of the proposal -

- i. Accounts of the same payments have to be kept both in the Cash Section and in the office of the Dewan or Member of Council, leading to reduplication of work.
- ii. That as the offices of the Dewan and Members of Council make separate disbursements ~~over the Dewan~~, without the knowledge of the budget balance available, the grant will not have been operated upon by a single agency.
- iii. For the same reasons set forth in ii above upto-date budget balances cannot be

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secured. Also these offices recoup their contingent charges at long intervals and this renders the fixing up upto-date budget balance further impossible; As these offices have decent permanent advances they do not feel the need for recoupment of charges at frequent intervals.

iv. The only items on which minimum expenditure on duplicate items can be secured are books and furniture. These items have already been included in the draft proposed. (Vide paragraph 13).

v. The Financial Secretary's proposal on the other hand necessitate an increase pf the imprest in the Cash Section and the consequent increase in the clerical establishment and guards etc. This will be apparent when the expenditure incurred by each office as noted below is taken into account:

1914-15.	Dewan's office.	About Rs. 8,000.
	Establishment of First Member.	1,500.
	Establishment of Second Member.	700.
	Cash Section.	 14,000.

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(68) With a view to secure as far as possible the advantages desired by the Financial Secretary the following paragraph may be added to the draft :-

The Dewan's office and the Establishment of the Members of Council should recoup from the Treasury at the close of each month or fortnight the expenditure incurred by them during the month or fortnight and send a copy of their abstract contingent bills to the Cash Section for information immediately after they are drawn.

Paragraph 13 of the draft may be revised as follows:-

Purchases of furniture and books and payments therefor by the Dewan's office and the Establishments of the Members of Council should hereafter be made through the General & Revenue Secretariat (Cash ~~Sec~~ Section), so that the stock register of furniture and books may be maintained duly posted up.

(69) A revised draft as proposed above is submitted for consideration.

70) Submitted to the General Secretary with

Not 270-15
9

G. R. S. 12]

General and Revenue
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No.

reference to paragraph 59 of the notes, through
the Assistant-Secretary, Branch III.
Bharadwajamurari
12.2.16.

4300
15.2.16

(71) Dewar)

(72) Draft appor

23/2/16 *[Signature]*

(73) *[Signature]*
14/2/16

(74) This will be issued and resubmitted
for the perusal of the Gen. Secy & Dewar
on their return - vide paragraph 59.

Gen. Secy

[Signature]
24/2

(75) *[Signature]* *[Signature]*

28/2/16

(76) For perusal before issue

Asst. Secy (III)

[Signature]
28/2

(78) Issue

[Signature]
28/2

(77) *[Signature]* *[Signature]*
28/2/16

4. Memo No. G. 12731 of 9.3.16 - In view
of certain instructions for the maintenance
of the accounts of the G. R. S.

General and Revenue
Secretariat.

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(79) Re subd with reference to para 74 about

num
14.3.16
15
15/3

Gen. Secy)

For perusal

15/3

Done. The paper may be filed received

Done
15/3
15/3

Sup. please until the
printed copies of the
memo are received.

num
17/3

GM File No. 43-14.
Serial No. 1

Diary No. of letter replied to _____

GENERAL AND REVENUE
SECRETARIAT.

()

Proceedings of the Government of His Highness
the Maharaja of Mysore

READ—

the

191 .

G.O. No. 95924-72/G.M.

Date of issue 2nd March 1915

259-13-1 dated 3.2.14 ordering

Signed by Mr. P. J. Desai

certain arrangements for

"Efficiency Audit"

ORDER THEREON.—No. G: 9457-8

With a view to enable the
Govt. to make an
Efficiency audit branch to examine
investigation of the accounts
of the Gen. & Rev. Secretariat
for 1912-13 may be undertaken
by the Efficiency Audit Branch

over.

SUBJECT.

and a report ~~is~~ submitted.

^{is requested to}
The Comptroller ~~will~~ place
the services of a trained account-
ant from his office at the
disposal of the ^{Anticlerical} Efficiency audit
^{Dept} Officer ~~for work in this con-~~
~~nection~~ for a period of one
month from 1st ^{June} ~~March~~ 1915,
making acting arrangements
in his place.

The extra charge on this
account will be met out
of the provision made for the
establishment of the Efficiency
Audit office ~~see~~ under para 7
of the order read above.

~~A.O.~~

Dated 25/2

Offg. Secretary

24/4/15

Rm
20/2

The Comptroller.

The Efficiency audit officer.

3 The report of the
Anticlerical Eff. Branch should ^{be submitted} ~~reach~~
~~be submitted~~ later than
the 22nd inst. ^{may} ~~be~~
1915

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No. L.A.D. 719

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT;

Dated Bangalore, the 9th March 1925.

FROM

M. N. Krishna Rau, Esq., B.A.,
~~M. S. CHAKRAVARTI, Esq., B.A., B.L.,~~

Offg. Comptroller to the Govt. of

His Highness the Maharaja of Mysore.

DIARY No. 7857

18
SECTION C-1
LE No. 43/14
Serial No. 2

To

.....D.M. Narasinga Rau, Esq., B.A., B.L.,

Offg. Secretary to the Government of Mysore,

General and Revenue Department.

SIR,

Adverting to Government Order No. G.9457-8/G.M.43-14-1 of the 2nd instant requesting that the services of a trained accountant of this office may be placed at the disposal of the Assistant Secretary, Efficiency Audit Department for a period of one month from 1st April 1915, to examine the accounts of the General and Revenue Secretariat for 1912-13, I have the honor to state that accountant Mr. D. Ramanuja Iyengar has been directed to report himself for duty to the Assistant Secretary, Efficiency Audit Department on the 1st proximo.

Mr. Ramanuja Iyengar has much experience of Audit work. His present pay is Rs.62/-. I beg to recommend that for the period of his employment on efficiency audit work a Local Allowance of Rs.20/- may be sanctioned to him in addition to his pay.

I have the honor to be,

S i r,

Your most obedient servant,

Offg. Comptroller.

H.S.R.

.....Department.

1905

From

J. S. CHAKRAVARTI, Esq.,

M.A., F.R.A.S., etc.,

Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....Esq.,

Secretary to the Govt of Mysore,

.....Dept.

Dated

Despatched 10/3/05

Received

No. 6629
769

Subject Matter.

Placing the Bureau in
Mr. S. Ramalingaiah
at the disposal of the
efficiency and
for one month, from 1-4-05
& assist Secretary and

SUBJECT.....

Diary No. of letter replied to.....

Section *fu*
File No. *43-14*
Serial No. *3*

General and Revenue Secretariat

(-)

, the

191

No. *C. 13323*

Date of issue

27th May 15

To

The Comptroller

Signed by

B. N. Zengra

Sir,

With reference to your letter
No. *6629 / L. A. D. 719. 8. 10.3.15*
recommending the grant of
a local allowance of *Rs 20/-* to
Sir Ramanuja Iyengar during
for the period of his employment
on efficiency audit work.
I have the honor to state
that Govt are not in
over.

persons to granting the allow-
ance ^{desires to present a responsible}
on no extra duties nor
change of station ^{is} involved.

I have &c.

For offg. Secy ^R
Rn. 24/5/75

Minu
22.1.75
24/5/75

List of enclosures.

Copied by

Examined by

Note on the test audit of the accounts of the General and Revenue Secretariat and stores for the year 1912-13 undertaken as per Government Order No. dated

- - - - -

Preliminary

1. The audit was conducted under my direction by the Auditor D.Ramanuja Iyengar of the Comptroller's office, who was deputed for the work.

2. The audit was commenced on the 1st of April 1915 and completed on the 30th idem.

Books examined

3. The following were the books of accounts examined:-

(1) Cash Book in G.R.S. Form No. 89

(2) Ledger in -do- 90

(3) Contingent Register in Financial Form 111 for

(i) Charges of the Secretariat proper under 15, General Administration.

(ii) Books, maps, tents, &c., under 26 Miscellaneous.

(iii) Contingent Register for charges of the Indian Guests Quarters, Bangalore.

(iv) Contingent Registers kept for the charges of the establishment of the 1st and 2nd Members of Council.

(v) Books containing copies of A.C. bills.

- (4) Remittance Register.
- (5) Acquittance rolls of pay of establishments.
- (6) Copies of pay abstracts.
- (7) Travelling allowance acquittance rolls.
- (8) Stamp account and distribution register of liveries and clothing

FOR FURNITURE

- (1) Furniture Register in Form 92.
- (2) Furniture acknowledgment register.
- (3) Furniture stock ledger.

FOR BOOKS

Register showing the issues of books to the Branches and the Library from the Cash Section.

Registers of books kept in the Library and the Judicial Branch.

Ledger of periodicals.

FOR STORES

- (1) Register of articles purchased.
- (2) Ledgers for -
 - (i) Tents,
 - (ii) Vessels,
 - and (iii) Furniture.
- (3) Stock book.
- (4) Receipts for issues of articles.

Advances on special occasions.

4. Advances drawn during special occasions such as Dasara and the birthday festivities of His Highness the Maharaja are separately accounted for and are not brought on to the books of Cash Section. The accounts connected with these advances for the year in question having been already audited, it was not necessary to audit them over again.

The Cash Book and Ledgers.

5. The transactions recorded in the Cash Book are posted into the ledgers under 3 main divisions, viz.,

- (1) Salaries and travelling allowances,
- (2) Advances, and
- (3) Deposits, i.e., miscellaneous items

✓
Inadequacy of Ledger Heads

6. These ledger heads seem insufficient for adequately controlling the various transactions for which the office is responsible. There should be a ledger account for each kind of transaction balanced every month and supplemented by a subsidiary statement showing the details for the balance.

Similarly for advances a detailed statement should be prepared each month giving the names of the persons against whom and the dates from which the advances are outstanding.

7. From the Cash Book it was found that the following are the miscellaneous items of receipt with which the office has to deal:-

(1) Salaries of officials attached by Court order.

(2) Copying fees. These fees are paid over to the clerks of the office employed to copy the documents in respect of which the fees were recovered. The propriety of this procedure admits of question
Vide Articles Mysore
Service Regulations. If the quantity of copying work justifies such a course, it would be better to employ a separate copyist. There was a proposal at one time to make use of the services of the Chief Court copyist. The feasibility of this may perhaps be considered. In any case it is necessary to see that the clerks, if it is inevitable to give them copying work, attend to it out of office hours.

(3) Witness batta.

(4) Receipts towards patent fees.

At present no proper accounts are kept to show the patent fees received beyond the entries of credits in the Cash Book. There are therefore no facilities to check the receipts on this account. It is a point for consideration if the parties may not be asked to pay the fees into some Treasury or Bank and send only the Treasury or Bank receipts along with the application.

(5) Civil Service Examination fees.

These fees also may be paid into the Treasuries direct and the Treasury receipts attached to the application. In the Treasury the amounts may be kept in deposit till the result of selection is made known, when the needful adjustments may be made in the books of the Comptroller's office in the case of successful candidates and in the case of the others the amounts may be refunded.

Remarks about the Cash Book.

8. From the Cash Book it was found that full details were not recorded for the details under pay and travelling allowances indicating the months in which the disbursements relate.

A rough note book is kept for recording the pay and travelling allowances

allowances disbursed every day, and the totals are posted from this into the Cash Book. For effective check, all that is needed is to substitute a regular register with printed columns in place of the note book in question.

Details of cash balance on
1-7-1912.

9. The cash book opened with a balance of Rs 5,945-1-8 on 1-7-1912 and closed with a balance of Rs 2,614-7-2 on 30-6-1913 made up of the items noted hereunder:-

Details for balance on 1-7-1912.

Balance of disbursed pay & T.A.	20-4-1	Cash on hand	Rs 5,945-1-8
Balance of deposits, i.e., miscellaneous items.	252-0-7	Advances out-	
Permanent advance	1,000-0-0	standing	1,223-6-6
Unrefunded amount of advance drawn for Delhi expenses -4000 - 3675-1-6			
	324-14-6		
500 - 294-11-0			
	205-5-0		
	530-3-6		
Amounts included in the Contingent Register for June '12 & drawn in advance as detailed overleaf	1,035-10-0		
Amount drawn in June '12 from the grant under 26			
Misc. on account of cost of tents purchased from Govt of India but left undisbursed	4330- 6-0		
-----		-----	
Total	7168- 8-2		7,168-8-2

Details of contingent charges
drawn in advance.

10. The following statement gives the details for the sum of -
Rs 1,035-10-0 drawn in advance from the contingent grant under 15 General Administration and disbursed subsequently or refunded:-

Voucher	Details	Amount drawn	Amount paid Date	Amount	Refunded on 16-8-1912.
142	Cost of books	15-0-0	-	-	15-0-0
143	-do-	7-0-0	-	-	7-0-0
144	-do-	17-0-0	15-7-12	8-4-0	8-12-0
145	-do-	50-0-0	7-8-12	40-11-0	9-5-0
146	-do-	50-0-0		49-6-0	0-10-0
147	-do-	5-0-0	8-7-12	4-0-0	1-0-0
148	-do-	10-0-0	22-7-12	7-8-0	2-8-0
149	Furniture	167-12-0	3-8-12	167-12-0	
150	-do-	17-14-0	22-7-12	17-14-0	
151	Typewriting accessories	278-4-0	25-7-12	278-4-0	
163	Ribbons	65-0-0	11-7-12	65-0-0	
164	Allowance of Pandit	5-0-0	1-7-12	5-0-0	
165	Pay of clock winder	26-0-0	1-7-12	26-0-0	
166	Overcoats	56-0-0	9-7-12	56-0-0	
167	Bicycle	188-12-0		188-12-0	
168		25-0-0	10-7-12	25-0-0	
172	Web straps	30-0-0	24-7-12	28-5-0	1-11-0
176	Furniture	22-0-0	19-7-12	22-0-0	
		1,035-10-0		989-12-0	45-14-0
Cost of tents		4,330-6-0	October 1912	3890-0-0	440-6-0 re-funded in November '12.

Details of balance on 30-6-1913.

11. Details for the balance on 30-6-1913 of Rs 2,614-7-2:-

Permanent advance	Rs 1,000-0-0	Cash on hand	2,614-7-2
Advance for Dasara expenses October 1912	800-0-0	Unrecouped contingent charges	0-7-0
Balance of pay and allowance	60-0-0	Advances outstanding	841-5-6
Witness batta, &c.	87-11-2	Copying fee paid in June 1912 to be recovered	0-8-0
Cost of Moore's family medicine	4- 0-0		
Patent charges	11- 8-0		
Current	141- 8-0		
Court attachment amount	169- 0-0		
Amount drawn in advance on A.C. bill in June 1913 but paid subsequently as detailed below	1183- 8-0		
Total		3456-11-8	

Voucher

259	Furniture	126-8-0	Paid on	4-7-1913
260	Livery	100-0-0		11-7-1913
261	Belts & livery	778-0-0		13-8-1913
275	Furniture	59-0-0		4-7-1913
276	Badges	120-0-0		14-7-1913
		1183-8-0		

Amounts outstanding adjustment

12. The witness batta, copying fees, &c., amounting to Rs 87-11-2 shown in the above statement consist of a number of petty items which have been unnecessarily kept from a long time without adjustment. The same remark applies to the item of Rs 11-8-0 shown under patent fees.

NOTE - The witness batta has, it is learnt, been since credited to Treasury and action has been taken to adjust the copying fees.

The Contingent Register

Defects

13. The following defects were observed in the Contingent Register:-

i Budget grants have not been noted in the register, progressive - totals of expenditure have not been ^{what?} out from month to month and book adjustments noted therein. The entries of payment are not attested by any officer in token of their having been examined with reference to the concerned vouchers and no certificate of such examination is recorded above the signature of the drawing officer.

ii For recording the budget grant the expenditure incurred and drawn from month to month, the book adjustments made and the balance of grant, a register called the "allotment register" is kept but the entries are not complete and up to date. This book seems to be unnecessary; all the information available in this can be got from the Contingent Register if kept properly.

iii For expenditure incurred under

under some heads such as "Furniture, tour charges and office expenses" in excess of the grants therefor, there is nothing to indicate that re-appropriations were duly sanctioned by the Head of office from the savings under other available heads.

W It was also observed that except in the month of June the charges of each month were not recouped before the close of that month. In the case of contingent charges of the establishments of the Councillors, recoupment was made at long intervals.

V. In June of each of the years 1912-191³ certain amounts detailed in pages 4 and 5 above were included in the Contingent Register and drawn in advance from the Treasury apparently to avoid the lapse of budget provision and the same kept on hand for payment subsequently. Of the amounts so drawn in June 1912, a portion, viz., - Rs 486-4-0 was as detailed in page 4 refunded to the Treasury as "undisbursed". This procedure is irregular and is opposed to the code Rules.

VI From the Contingent Register of the establishment of the First Councillor, it was found that the total -

total charges from 6-2-1913 to 5-6-1913 amounted to Rs 292-9-6 and the same was drawn from the Treasury, but the amount recorded in the cash book (both under receipt as received from the Treasury and under payments as paid to the section) was only Rs 292-6-6 thus showing a difference of Rs 0-3-0 between the amount drawn from the Treasury and that accounted for.

Acquittance Rolls & copies of
pay bills.

14. The acquittance rolls have not been attested by the officer signing the pay bills in token of the rolls having been examined with reference to the pay bills. Instead of this, copies of this copies of pay bills are filed in office attested by the drawing officer. There is no need for the maintenance of copies of pay bills. It is the acquittance roll which is more important and which requires verification by the officer signing the pay bill.

Insufficient acquittance for pay
disbursed.

15. In many instances pay and allowances were disbursed to other than the actual persons to whom they were due, apparently on their requisitions while on leave or on tour. In such cases the signatures of the recipients were not obtained on their return to office from leave or tour as the case might be. A comparison of the ~~copy~~ of the pay

pay bill and the acquittance rolls showed that the pay drawn in the name of one person was disbursed to others.

Pay for January 1913.

As per pay bill		As per acquittance roll
Pay of scavenger Jaganathan	7-0-0	5-10-4. Was on special duty from 1-12-12 to 6-1-13. 1st to 6th Joseph. 1-5-8

Pay for February 1913.

Sweeper Paupa, acting Venkatappa	7-0-0	2-12-0 up to 11-2-1913 4-4-0 from 12-2-1913
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Hammanaya

Pay for April 1913.

II class peon Siddaji	7-0-0	6-8-6 Mukunda. 0-7-6 short drawn in the bill for May '13. Siddaji is remarked in the acquittance roll to be in the Economic Conference office from 3-4-1913.
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Pay for June 1913.

Mr. H. V. Krishnaswami Iyengar during the appointment of Mr. Ramachandra Rao in the 1st grade.	54-0-0	53-11-8 from 1st to 28th 0-4-4 to Mr. H. P. Bhashyachar
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Pay for May 1913.

K. T. Thimma, sweeper	7-0-0	4-15-6 2-0-4 refunded in the next bill as being on leave without allowances from 23-5-1913 to 31-5-1913.
Mahomed Khasim, sweeper	7-0-0	5-15-9 1-0-3 refunded in the next bill as the man was on leave on medical certificate from 23-5-1913 to 31-5-1913.
Sweeper Venkataraju acting for Eswara Rao	7-0-0	" 7-0-0 Ramanna acting Venkataraju is also remarked to have been on leave without allowances.

Pay for April 1913.

Yellappa, II class peon.

7-0-0

4-14-5

2-1-7 refunded. Remarked
granted 3 months' leave without
allowances from 22nd April '13.

16. In some instances undisbursed pay on hand on the last day of a month was retained and the same disbursed in the subsequent months instead of its being refunded to the Treasury by short drawal and then redrawn when claimed.

Date	Balance	Date	Refunded Amount	Balance kept on hand and subse- quently paid.	When paid.
31-10-12	17-0-0	Novr '12	1-0-0	16-0-0	7-11-1912
30-11-12	6-9-3			6-9-3	7-12-1912
31-12-12	21-3-2	Jan '13	19-1-7	2-1-7	18- 1-1913
28-2-1913	26-7-6	March 13	11-1-1	15-6-5	March 1913
31-3-13	39-15-1	April 13	29-7-5	10-7-8	April and May 1913
					9-0-0 1-7-8
30-4-13	55-14-10	May 13	54-7-2	1-7-8	May 1913
31-5-13	33-7-6	June	18-7-6	15-0-0	June 1913
30-6-13	42-4-6	July	28-12-6	13-8-0	July 1913.

Travelling allowance acquittance
rolls.

17. The defects observed in regard to the acquittance rolls for the disbursement of travelling allowances were the following:-

(1) The acquittance rolls are not examined and attested by the drawing officer and corrections made are similarly unattested.

(2) When amounts of travelling allowances are adjusted towards the advances outstanding against the persons concerned, their signatures are not obtained in the rolls and there is therefore no proper quittance in respect of such amounts. In the travelling allowance bill for May 1912 a sum of Rs 3-6-0 was claimed for one Venkataraju. But in the Acquittance Roll a remark is made to the effect that it was not Venkataraju that had travelled but Venkata and so the amount was disbursed to the latter..

In the travelling allowance bills for May and June 1912 the following amounts are stated to have been adjusted towards the advances outstanding against the persons named below, but from an examination of the items of credits in the Cash Book in respect of the adjustments referred to, it was found that there was a difference of Rs 13-3-6 between the total debits as shown in the Travelling Allowance Register and the credits in the cash book under "Advances". This amount along with some other sums was said to have been paid to Mr.V.K.Srinivasa Rao towards the advances made by him during birthday trip, but there was however no

no detailed statement giving particulars of the sums paid to Mr. Srinivasa Rao and it was therefore possible to see if the difference noticed were accounted for.

Name	May 12	June 12	Total	Adjusted	Difference
Akbar	2-0-0	1-8-3	3-8-3	2-3-9	1-4-6
Rayappa	1-10-3	1-9-6	3-3-9	3-0-0	0-3-9
Fakir Ahmed	2-7-0	1-3-6	3-10-6	3-0-0	0-10-6
N. Ramaswami	2-7-0	1-14-0	4-5-0	3-0-0	1-5-0
Mahommed Ali	2-3-3	1-3-6	3-6-9	3-0-0	0-6-9
Doraswami Lascar	2-7-0	2-1-0	4-8-0	3-0-0	1-8-0
R. Muniswami	2-7-0	2-1-0	4-8-0	3-0-0	1-8-0
Veeraraghava	2-7-0	2-1-0	4-8-0	3-0-0	1-8-0
Kuppuswami	2-10-0	1-9-6	4-3-6	3-0-0	1-3-6
Karia	2-10-0	1-9-6	4-3-6	3-0-0	1-3-6
Doraswami, Head Lascar	3-0-0	2-6-0	5-6-0	3-0-0	2-6-0
	26-4-6	19-2-9	45-7-3	32-3-9	13-3-6

Travelling allowance acquittance rolls of the establishment of the 1st and 2nd Councillors.

18. In some instances there is no proper quittance for the disbursements made. Sometimes the amounts have been noted as "paid" but the signature of the party has not been obtained. In some cases payments were found to have been made to other persons than those for whom they were drawn.

Remittance & Acknowledgment Register

19. All items of miscellaneous payments made such as witness batta and copying fees paid to the officials, attached pay of officials sent to the Courts and the amounts remitted to the

the Treasury are all entered in one register and the necessary receipts obtained thereon. In respect of the remittances to the Treasury it was observed that Treasury acknowledgments are obtained in the above register only in a few cases, while in some other instances separate receipts were said to have been obtained and attached to the respective files.

For recording the remittances to the Treasury and to obtain acknowledgments therefor, it would be well to use the special register prescribed for the purpose.

For the amounts of Court attachments remitted to the Courts, the initials of some clerk of the Court were set in the register against the amount noted in the Remittance Register. Formal acknowledgments of the Courts concerned which were said to be in the connected files were not readily available.

Account of service postage labels.

20. This account has not been properly maintained..

For the stamps used up to 28-1-'13 the postage register showed a running total amounting to Rs 684-1-3. After

After that date progressive totals were not worked out. On 29-1-1913 stamps of the value of Rs 100 were purchased and brought to the Postage Register. The issues made were totalled and the balance was struck sometimes daily and sometimes at longer intervals but this process continued only up to 28th May 1913, since which date neither the totals of issues made nor the balances have been worked out.

On 14-5-1913 stamps of the value of Rs 100 were bought, but this transaction does not find a place in the postage register.

The following errors were found in the totalling of the register:-

Total issues to end of	
21-5-13	91-7-9
Issues on 22nd	0-4-6

	Total 91-12-3
Total made out in	
the register	91-11-3

Difference	0-1-0
Issues to end of 25-5-13	94-15-6
Issues on 26th	1-5-6

	96-5-0

Brought forward	96-5-0
Total in the register	96-4-0

Difference	0-1-0
Total to end of 26-5-13	96-4-6
As per register	96-4-0

Difference	0-0-6

The entries of issues of stamps in the postage register have not been attested by any body in token of the value of stamps noted therein having been examined with the stamps affixed to the letters. To ensure correctness such examination is desirable. And the defects pointed above also require rectification.

Register of Liveries & Clothing

21. There is no stock account of liveries and clothing showing the receipts or purchases, issues and balance. A distribution register is however kept showing particulars of issues of clothing.

From an examination of the distribution register it was found that against 3401 yards of long cloth purchased in 1912-13 the issues came up to 3241 yards leaving the balance of 160 yards for which there was no stock account.

119 belts were made up during the year. From the entries of issues noted here and there it was found that 115 were accounted for. There is no regular stock account to show the balance of four belts as also the balance of previous stock on hand.

30 badges were got made in June 1913 at a cost of Rs 120. No stock account is kept to show the subsequent issues and the balance on hand. These badges were purchased partly to replace badges of the old pattern and partly to make up the deficiency in stock. How many old ones were on hand and what became of them cannot be made out in the absence of the regular stock account. A sample Cummarband of the value of annas 10 was purchased in 1912-13 and is said to be on hand still. It should be brought on the stock account to be maintained.

The following irregularities were noticed in the issues of clothing:-

- (1) Light clothing was issued to the 3 Mutsaddies of the Stores Department at the scale admissible to the menials of higher rank. There is no provision in the rules (relating to the supply of clothing)

clothing) for the issue of clothing to the Mutsaddies.

- (2) An acting Dafedar and some acting peons were given some light clothing. There was no special sanction for the above issue.
- (3) A Dalayat and two peons of the Indian Guests' Quarters at Bangalore and 3 peons of the Hindu Guests' Quarters at Mysore were given light clothing of the value of Rs 10 each, out of the purchases made for the Secretariat. Here also there is no provision in the rules for the issue of clothing to the above men.
- (4) Acknowledgments of the parties have not been obtained in the register in a few cases for the clothing issued to them.
- (5) 11 lascars were given 8 yards alwan each on account of turbans. In the case of the other servants the length of cloth issued for a turban is only 5 yards.

Furniture

22. This is kept in Form 92 and the articles purchased from day to day with their values are noted in the columns prp-

provided therefor. The Branch or section to which the several articles were supplied are noted in the remarks column of the register. Purchases made since 27-3-1914 have been serially numbered and the numbers are marked on the articles themselves in paint. The same procedure was extended to the older purchases also. In 1914 a stock account of furniture was taken in hand and by way of making a start an examination was made of the articles of furniture as they were found in the several rooms. This was evidently an unsatisfactory procedure but considering the confusing state of the furniture account it was the only one which was practicable. A more correct procedure would probably have put off indefinitely the preparation of a stock account. The following is the form of the stock ledger:-

Serial No.of purchase re- gister.	Name of article	Remarks
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Extracts from the ledger are hung up in each room.

23. For purposes of reference the stock ledger page may with advantage be noted against the articles in the purchase register. In addition to the purchase register and the stock ledger,

ledger the maintenance of a classified stock book shewing the number of articles of each kind on hand and the purchases made from time to time is necessary.

24. The following defects and omissions were noticed in the ledgers:-

(1) Miscellaneous articles, such as call bells, ink trays, date indications, &c., are not brought on the stock ledger. It is necessary that all stock articles which are not of a perishable nature should without exception be brought on the ledger.

(2) The padlocks in the several rooms of the office are noted.

(3) A number of carpets and some articles of furniture have been shown in the store ledgers to have been issued from time to time for the use of the Secretariat. These have not found a place in the ledgers either under each room or under a separate head.

(4) The following articles have not been recorded in the ledger:-

2 board cutting scissors at Rs 5 each purchased for the binding section.

1 hand cart with lanterns at Rs 188.

1 gong at Rs 25

1 scale for Cash Section at Rs 80.

1 punch for the Deputy Secretary at Rs 5.

1 numbering machine at Rs 2-12-0

1 metallic tape at Rs 3-8-0

2 brass wax seals at Rs 6-8-0 each.

(5) No ledger account has been opened for recording the tools that are with the Secretariat carpenter.

(6) An inventory of the articles that are in the residences of the officers, those lent to officers on special duty, &c., has not been made and recorded in the ledger. This is necessary if the stock list is to be complete.

(7) The articles that are in the rooms of the Deputy Secretary and the Registrar have not yet been ledgered.

(8) There is no ledger account to show the number of bicycles on hand with the dates of their purchase and value.

(9) A set of seal dies at a cost of Rs 84-4-0 was purchased for the use of the Dewan's office in March 1913. This does not find a place in

in the ledger account.

(10) The drinking water vessels are also omitted in the ledgers.

25. Furniture is purchased throughout the year as requisitions are received. Though to a certain extent this is inevitable, it should be possible within certain limits to frame a budget of requirements for every year and regulate purchases accordingly. The present method of piecemeal purchase does not seem to make towards economy.

26. Articles of furniture required by the Dewan's office are sometimes purchased through the Secretariat, sometimes directly and sometimes through the stores. An arrangement like this would lead to confusion and the adoption of a simpler and more uniform procedure seems called for.

Purchase of books.

27. All the books purchased were entered in a register in the order of their receipt. Some of them were issued to the branches direct and the rest to the General Library or the Library of the Judicial Branch. At

At present all the books are sent to the Library except those relating to the Judicial Branch which are sent to that Branch as usual.

2 From an examination of the register of the Judicial Branch, it was found that spare copies of Acts and Regulations required generally for circulation are not brought on the Stock Register of that Branch. It was also noticed that the entries were not in the order of the receipt of books, showing that the register was not being written up properly.

3 There is a charge in the Contingent Register of Rs 3-6-0 on 6-12-1912 for a copy of "Rules and Orders of Civil Courts" by Chandra - sekhara Iyer, High Court, Madras. There is no entry to show the Branch to which the book was sent.

4 The ledger of periodicals was not posted for 1912-13 except in a few cases.

5 26 volumes of the Citator were received in January 1913 and issued

issued to the Judicial Branch. They were not brought on the catalogue of that Branch and the omission was said to be due to the fact that the books were supplied by the publishers without any requisition from the office and that the cost thereof has not been paid.

27. The enquiry held some time back as to the whereabouts of the old books has, it seems, been left in an incomplete state. Books issued direct to Branches and sections and to the Dewan's office have not yet been brought to the stock register and missing and irrecoverable books have not been written off. Till this is done and the census of the books is completed, the arrangements cannot be otherwise than defective.

28. To prevent the recurrence of the old confusion, certain arrangements have been latterly sanctioned, the chief among them being the introduction of an Issue Register, and of a nominal ledger of borrowers together with a periodical scrutiny and recall of outstanding books. The nominal ledger however has not yet been opened and the list of outstanding books

books now being submitted seems to be incomplete.

29. Besides, the arrangements in question apply to the General Library and not to the Judicial Library, the condition of which is not dissimilar. Library work is essentially of a character which can be best done by being centralised, and it seems to me unnecessary to have a separate library for law books. If it be deemed inadvisable however to amalgamate it with the General Library, it is at least necessary for this Library also to have an issue register and a periodical statement of outstanding books. Several of the books are missing and it is necessary to draw up a list of these and to omit them from the catalogue if they cannot be recovered.

30. As regards the purchase of books for the Dewan's office, the adoption of a uniform procedure as in the case of furniture is suggested.

The Stores Accounts.

31. The following registers, &c., have been kept at present in the stores:-

(1) Register of purchases.

(2) Ledger for (1) Furniture, (2) Tents
(3) Vessels.

(3) Stock account.

- (4) Receipts or acknowledgments for the articles issued from the stores.

32. Articles purchased are first brought on the Purchase Register and thence they are posted into the respective ledgers. The stock account is prepared once a year generally, showing the opening balance, the total receipts and issues during the period and the closing balance under each kind of article. Articles issued temporarily, for camp use, &c., and their return are not recorded in the ledgers either on the expenditure side when issued or on the receipt side when returned. The issues and their return are noted in the counterfoil receipt books. But articles that remain unreturned while closing the stock account are charged off in the ledger under "issues". From an examination of the stock ledgers it was found that certain articles of furniture and vessels were finally charged off in the accounts and their subsequent return was not watched. In most of these cases, the vessels, &c., had been lost in camp and the writing off was inevitable, but the store Mutsaddi should have obtained the permission of superior officers ~~before~~ ~~on this~~

this being done. In several cases moreover the articles were not actually lost but were kept by the gentlemen who borrowed them. It is a point for consideration if they should not be called upon to return the articles so kept. Where articles have to be written off on account of loss, in circumstances not justifying anybody being penalised, the Secretary's permission should be sufficient where the value is less than Rs 10, but in all other cases it would be desirable to require the formal orders of Government. In no case should the store Mutsaddi be permitted to charge off things issued because they were not received back.

33. It was also found that certain tents that were temporarily issued as detailed below were likewise finally charged off in accounts.

- December 1909 - 1 single pole tent and carpet issued to Mr. Miller, Engineer, Tata's Institute, from the Dewan's residence.
- February 1907 - 1 hill tent and 1 swiss cottage tent with carpets to Dewan's camp. These tents have it is stated been given to the Sringeri Matt under the oral orders of the Dewan.
- April 1909 - 1 hill tent and 1 swiss cottage tent with carpets to Dr. Travers of the Tata Institute.
- December 1906 - 1 necessary tent issued during Calcutta trip.

In the case of tents given to the Sringeri Matt it appears that the Matt wanted to purchase the tents. The agent

agent may perhaps be addressed on the question of the payment of the price.

The tents given to Mr. Miller and Dr. Travers may also be recalled.

In July 1914, a rowtee was issued to Mr. K. P. Puttanna Chetty, Honorary President of the Bangalore City Municipality, on his requisition for the same for the use of the petitioners going to his bungalow. This is a convenience which the Bangalore City Municipality should provide and not Government. It is therefore a point for the consideration of Government as to whether any rent should be claimed from the Municipality for the period during which the tent is in use with the President.

In February 1913 certain tents and only the outer fly of some others were sold in auction, vide sale notification dated 17th January 1913. But in the tent register the poles also, have been noted to have been sold. The sale notification is silent on the latter point.

34. In November 1912 50 sitting planks at a cost of Rs 62-8-0 were purchased. These planks have not been brought on the store ledgers and they are said to have been sent to Mysore.

In May 1911 there is an issue of a camp chair to Mr.C.Srinivasa Iyengar, but there is no trace of its return. In August 1911 a servants' Pal was issued to Mr.K.P.Puttanna Chetty. This does not seem to have been returned either.

35. In the case of tents given for hire there are no facilities at present to see from the Store Registers whether the rents have been properly recovered or not and also whether the tents lent were returned on the due dates or whether they were kept beyond the period for which hire was paid. The procedure in vogue in regard to the payment of hire,&c., is as under:-

On the application of the party requiring the tents sanction is first accorded and the same intimated to him upon which the hire amount is paid by the party into the Treasury and the Treasury receipt is then forwarded to the Secretariat. The file of correspondence with the Treasury receipt is then sent to the store Mutsaddi for note and issue of the tents. The file ~~obtained~~ retained by him till after the return of the tents from the party concerned Thereupon the dates of issue and re-

return of the tents are noted by the Mutsaddi and the file returned. As these files are not readily available for reference and check, a system of counterfoil orders is suggested below.

36. The following are the instances in which tents were given for hire for which the connected records were not available for check.

To whom issued	Description of tents issued	Date of issue	Date of return
Mr.L.Srinivasa Iyengar	2 shamianas	10-4-1913	15-4-1913
Mr.Paramasiva Iyer	2 -do- 2 necessary tents	9-5-1913	28-5-1913
Mr.T.V.Armugam Mudaliar	3 shamianas 2 Durbar tents 2 swiss cottage tents	24-5-1913	28-5-1913 26-5-1913 27-5-1913
Rameswara Temple	1 single pole tents 2 shamianas	28-5-1913	2-6-1913
Mr.B.Shamanna	1 shamiana	7-6-1913	10-6-1913

37. With the exception of the tents, the articles are not numbered and loss or substitution cannot therefore be easily detected. It seems necessary for the sake of better check to number all the carpets, articles of furniture and vessels. These last are especially liable to substitution and have

have frequently undergone that process in the past.

The system of store accounting seems to be defective and capable of improvement.

In the first place, when all the articles are numbered, a number book should be kept for vessels and furniture like what is now maintained for tents.

The practice of mixing up transactions which permanently affect the store balance (e.g., fresh purchases, final issues, &c.,) with mere loan transactions should be discontinued. The former alone should find a place in the ledger while the counterfoil books should be exclusively used for loan transactions. When articles are permanently issued, the signature of the parties may be obtained in the number books above spoken of and the indiscriminate use of counterfoil receipts avoided.

Whatever the method adopted in this particular, however, it is necessary to obtain a monthly statement of store articles outstanding return and take steps for their recovery wherever necessary.

39. It would be advisable to adopt a printed form of issue order providing columns for noting whether the articles are a mere loan or should be finally charged and in the latter case the authority, whether any and what rent has been levied, whether and when the articles should be recalled, and all other particulars needed for guiding the officials of the stores. These printed orders serially numbered and filed in the stores would be useful as a means of check for auditors and supervising officers.

40. Among minor matters connected with the stores, though they do not come within the scope of the audit, I might refer to the necessity of having a competent accountant as Store-keeper and of maintaining an attendance register for him and the other store officials.

Miscellaneous

41. A small note book is kept in which the distribution of the daftar cloths purchased from time to time is noted. In this the purpose for which the cloths are issued is not given.

Table cloths, oil cloths and such other materials which are not generally supplied by the Stationery

Stationery Depot, but which are required for use in the Secretariat are often purchased and charged for in the Contingent Register. The articles so purchased are not brought on the Stationery Stock and Issue Registers but they are, it would appear, issued as soon as they are purchased for the intended purposes. The specific purpose for which they are purchased is not given invariably in the Contingent Register. This defect requires rectification.

Summary

42. The following is a brief summary of the foregoing paragraphs:-

✓ (1) Ledger accounts may be opened for each kind of cash transaction and the balance statement may be prepared after the close of each month giving details for the several items of undischarged amounts on hand and of the amounts of advances outstanding against the several persons.

✓ (2) The procedure recommended in respect of patent fees and Civil Service Examination fees may be adopted.

✓ (3) A separate copyist may be employed or at any rate steps should be taken to see that copying fees are not paid to clerks for work of a semi-private

private character done during office hours.

X X ✓ (4) Petty items of copying fees, witness batta and patent fees which have been unnecessarily kept on hand from a long time may be adjusted.

✓ (5) A printed register may be substituted for the rough book now maintained to show the daily disbursements on account of pay and travelling allowances.

✓ (6) The Contingent Registers have not been maintained in accordance with the rules contained in the Civil Account Code noting therein the budget grants, progressive totals of expenditure and book adjustments of charges or payments made through the Comptroller. The Allotment Register now kept serves no useful purpose and may be discontinued.

(7) The practice of drawing money in advance to prevent the lapse of budget grants and the other irregularities mentioned in respect of contingent expenditure may be avoided.

✓ (8) The Acquittance Rolls of pay must be examined and attested by the drawing officer in token of their having been examined with the pay abstracts

abstracts sent to the Comptroller for audit.

The actual state of the menial establishment is not ascertained before preparing the pay bill with the result that in several cases mistakes have occurred.

The disbursement of pay to persons other than those in whose name they were drawn is objectionable and ought to be discontinued.

✓ Greater care should be taken in seeing that in the disbursement of pay and allowance, proper acquittance has been obtained.

1 The practice of retaining undischarged pay should be discontinued.

(9) The Postage Stamp Register has not been properly kept and the balance of stamps on hand has not been worked out either after the close of each day or month. This requires attention.

✓ (10) Stock Register should be kept for articles of liveries and clothing. The practice of issuing clothing to persons not entitled thereto, e.g., acting peons (without

(without the permission of the Head of the office) Stores Mutsaddies, &c., has to be discontinued.

T T ✓
The disposal of the balance of 160 yards of ~~mul~~^{long} that remained on hand at the close of 1912-13 requires to be explained.

X X ✓
(11). As regards furniture, the recent attempt to make up a stock list though very imperfect is a move in the right direction. The inventory has however to be made complete by including in it articles not yet registered, e.g., those lent to certain officers on special duty, articles of furniture given for use in officers' residences, &c., Locks, trays, call bells and similar articles and carpenters' tools should also be brought to the stock book.

(12) The practice of procuring from the stores articles required for ordinary use in the Secretariat should be minimised, and ledger accounts should be kept of all such articles.

(13) The preparation of a classified stock book to show the number of articles of each kind is a desideratum.

(14) As regards furniture required for the Dewan's office, it is - desirable to adopt some uniform method of purchasing and accounting. Either every such purchase should pass - through the Secretariat books or all should be excluded from it.

(15) A similar procedure is recommended as regards the purchase of books.

The census of books already commenced may be completed.

✓ The possibility of combining the General and Legislative Libraries with a view to centralised control may be considered. If that is not found practicable, the measures adopted for the better working of the General Library may be extended to the Legislative Library as well.

(16) As regards the stores, it is necessary to number all the articles and to adopt a better system of account on the lines suggested.

The Storekeeper should be prohibited from writing off articles from the account except under the orders of the Secretary and in the case of -

of articles valued, at more than Rs 10 under the formal orders of Government.

The tents given to the Sringeri Jagir and to Dr. Travers and Mr. Miller of the Tata's Institute may be recalled, or the price of the tents may be recovered, after ascertaining fully the circumstances under which they were lent.

Articles of furniture and cooking vessels long outstanding return should be called in and a statement of such articles should be obtained every month for scrutiny and necessary action.

N. M. Narayana Rao

29/5/15.

Note on the test audit
of the accounts of the General
and Revenue Secretariat and
stores for the year 1912-13,
undertaken as per Government.

Order No.

Dated;

Preliminary

1. The audit was conducted
under my direction by the Audit-
or D.Ramanuja Iyengar of the
Comptroller's office, who was
deputed for the work.

2. The audit was commenced
on the 1st of April 1915 and
completed on the 30th idem.

Books examined.

3. The following were the
books of accounts examined:--

(1) Cash Book in G.R.S. Form
No. 89

(2) Ledger in G.R.S. Form No. 90

(3) Contingent Register in
Financial Form 111 for

(i) Charges of the Secre-
tariat proper under 15,
General Administration.

(ii) Books, maps, tents, &c.,
under 26 Miscellaneous.

(iii) Contingent Register for
charges of the Indian
Guests Quarters,
Bangalore.

(iv) Contingent Registers
kept for the charges
of the establishment
of the First and Second
Members of Council.

(v) Books containing copies
of A.C. bills.

(4) Remittance Register,

(5) Acquittance rolls of pay
of establishments.

(6) Copies of pay abstracts.

(7) Travelling allowance ac-
quittance rolls.

(8) Stamp account and distri-
bution register of
liveries and clothing.

FOR FURNITURE.

(1) Furniture Register in
Form 92.

(2) Furniture acknowledgment
register.

(3) Furniture stock ledger.

FOR BOOKS.

Register showing the issues
of books to the Branches and the
Library from the Cash Section.

Registers of books kept in
the Library and the Judicial
Branch.

Ledger of periodicals.

FOR STORES

(1) Register of articles
purchased.

(2) Ledgers for -

(i) Tents,
(ii) Vessels,
and (iii) Furniture.

(3) Stock book.

- (4) Receipts for issues of articles.

Advances on special occasions.

4. Advances drawn during special occasions such as Dasara and the birthday festivities of His Highness the Maharaja are separately accounted for ~~an~~ are not brought on to the books of Cash Section. The accounts connected with these advances for the year in question having been already audited, it was not necessary to audit them over again.

The Cash Book and Ledgers.

5. The transactions recorded in the Cash Book are posted into the ledgers under 3 main divisions, viz.,

(1) Salaries and travelling allowances,

(2) Advances, and

(3) Deposits, i.e., miscellaneous items.

Inadequacy of Ledger Heads.

Inadequacy of Ledger Heads.

6. These ledger heads seem insufficient for adequately controlling the various transactions for which the office is responsible. There should be a ledger account for each kind of transaction - - balanced every month and supplemented by a subsidiary statement showing the details for the balance.

Similarly for advances a detailed statement should be prepared each month giving the names of the persons against whom and the dates from which the advances are outstanding.

7. From the Cash Book it was found that the following are the miscellaneous items of receipt with which the office has to deal:--

(1) Salaries of officials attached by Court order.

(2) Copying fees. These fees are paid over to the Clerks of the office employed to copy the documents in respect of which the

6. The Cash Section does now maintain for its own convenience a detailed ledger both for advances and Deposits, (called nominal ledgers) and the present proposal would be merely a formal authorisation of these nominal ledgers.

The closing of these nominal ledgers may be done once a quarter. The major portion of the advances are those made to special messengers for taking tappal and these have to wait for their adjustment, the cashing of their Travelling Allowance bills which takes two or three months and sometimes more. The closing of the nominal ledger every month would under such circumstances involve a duplication of work.

(2) The quantity of copying work done in the General and Revenue Secretariat is not large enough to require the services of a separate copyist

(3)

the fees were recovered. The propriety of this procedure admits the question. Vide Articles Mysore Service Regulations. If the quantity of copying work justifies such a course, it would be better to employ a separate copyist. There was a proposal at one time to make use of the services of the Chief Court copyist. The feasibility of this may perhaps be considered. In any case it is necessary to see that the clerks, if it is inevitable to give them copying work, attend to it out of office hours.

(3) Witness batta.

(4) Receipts towards patent fees.

At present no proper accounts are kept to show the patent fees received beyond the entries of credits in the Cash Book. There are therefore no facilities to check the receipts on this account. It is a point for consideration if the parties may not be asked to pay the fees into some Treasury or Bank and send only the Treasury or Bank receipts along with the application.

copyist and the present procedure may be continued. Care will be taken to see that the clerks will not be engaged in copying work during office hours on cases in which they receive remuneration therefor.

(4) The procedure proposed does

not appear convenient as almost all the applications received are from outside the State and from foreign countries.

It would be a sufficient safe guard, if the register prescribed in the Regulations is properly maintained in Branch V.

(5) Civil Service Examination fees.

These fees also may be paid into the Treasuries direct and the Treasury receipts attached to the application. In the Treasury the amounts may be kept in deposit till the result of selection is made known, when the needful adjustments may be made in the books of the Comptroller's office in the case of successful candidates and in the case of the others the amounts may be refunded.

8. Remarks about the Cash Book.

From the Cash Book it was found that full details were not recorded for the details under pay and travelling allowances indicating the months in which the disbursements relate.

A rough note book is kept for recording the pay and travelling allowances disbursed every day, and the totals are posted from this into the Cash Book. For effective check, all that is needed is to substitute a regular register with printed columns in place of the note book in question.

9. Details.

(5) The procedure proposed may be adopted, as the Examination has now been limited to students within the State.

8. The giving of fuller details is inexpedient as it will tend to swell the cash book enormously.

The rough book now maintained may be formally authorised, as suggested.

Details of cash balance on 1-7-1912.

9. The cash book opened with a balance of Rs.5945-1-8 on 1st July 1912 and closed with a balance of Rs.2,614-7-2 on 30th June 1913 made up of the items noted hereunder:--

Details for balance on
1st July 1912.

Rs. A.P.		Rs. A.P.	
Balance of disbursed pay & T.A.	20-4-1	Cash on hand	5,945-1-8
Balance of deposits, i.e., miscellaneous items	252-0-7	Advances outstanding	1,223-6-6
Permanent advance	1000-0-0		
Unrefunded amount of advance drawn for Delhi expenses			
4,000 —	3,675--1-6 324-14-6		
500 —	294-11-0 205--5-0		
	530-3-6		
Amounts included in the Contingent Register for June 1912 and drawn in advance as detailed overleafe	1,035-10-0		
Amount drawn in June 1912 from the grant under 26 Misc. on account of cost of tents purchased from Govt. of India but left undisbursed.	4,330-6-0		
Total	7,1668-8-2		7168-8-2

Details of contingent charges

drawn in advance.

10. The following statement gives the details for the sum of --- Rs.1,035-10-0 drawn in advance from the contingent grant under 15 General Administration and disbursed subsequently or refunded:--

Voucher	Details	Amount drawn.	Date	Amount paid Amount	Refunded on 16-8-1912.
142	Cost of books	15- 0-0	-	-	15- 0-0
143	do.	7- 0-0	-	-	7- 0-0
144	do.	17- 0-0	15-7-12	8-4-0	8-12-0
145	do.	50- 0-0	7-8-12	40-11-0	9- 5-0
146	do.	50- 0-0		49- 6-0	0-10-0
147	do.	5- 0-0	8-7-12	4- 0-0	1- 0-0
148	do.	10- 0-0	22-7-12	7- 8-0	2- 8-0
149	Furniture	167-12-0	3-8-12	167-12-0	
150	do.	17-14-0	22-7-12	17-14-0	
151	Typewriting acces- series)	278- 4-0	25-7-12	278- 4-0	
163	Ribbons	65- 0-0	11-7-12	65- 0-0	
164	Allowance of Pandit	5- 0-0	1-7-12	5- 0-0	
165	Pay of clock winder	26- 0-0	1-7-12	26- 0-0	
166	Overcoats	56- 0-0	9-7-12	56- 0-0	
167	Bicycle	188-12-0		188-12-0	
168		25- 0-0	10-7-12	25- 0-0	
172	Webstraps	30- 0-0	24-7-12	28- 5-0	1-11-0
176	Furniture	22- 0-0	19-7-12	22- 0-0	
		1,035-10-0		989-12-0	45-14-0
Cost of tents		4,330- 6-0	October 1912	3890- 0-0	440- 6-0 refunded in November 12.

Details of balance on 30-6-1913.

11. Details for the balance on 30th June 1913 of Rs.2,614-7-2:--

	Rs.	A.P.		Rs.	A.P.
Permanent advance	1,000-	0-0	Cash on hand	2,614-	7-2
Advance for Dasara expenses October 1912	800-	0-0	Unrecouped contingent charges		0-7-0
Balance of pay and allowance	60-	0-6	Advances outstanding	841-	5-6
Witness batta, &c.	87-	11-2	Copying fee paid in June 1912 to be recovered		0-8-0
Cost of Moore's family medicine	4-	0-0			
Patent charges	11-	8-0			
Current	141-	0-0			
Court attachment amount	169-	0-0			
Amount drawn in advance on A.C.bill in June 1913 but paid subsequently as detailed below	1,183-	8-0			
Total ...	3,456-	11-8		3,456-	11-8

Voucher

259	Furniture	126-	8-0	Paid on	4-7-1913
260	Livery	100-	0-0		11-7-1913
261	Belts & livery	778-	0-0		13-8-1913
275	Furniture	59-	0-0		4-7-1913
276	Badges	120-	0-0		14-7-1913
		1,183-	8-0		

Amounts outstanding adjustment.

12. The witness batta, copying fees, &c., amounting to Rs.87-11-2 shown in the above statement consist of a number of petty items which have been unnecessarily kept from a long time without adjustment. The same remark applies to the item of Rs.11-8-0 shown under patent fees.

NOTE - The witness batta has, it is learnt, been since credited to Treasury and action has been taken to adjust the copying fees.

The Contingent Register Defects.

13. The following defects were observed in the Contingent Register:-

(i) Budget grants have not been noted in the register, progressive totals of expenditure have not been worked out from month to month and book adjustments noted therein. The entries of payment are not attested by any officer in token of their having been examined with reference to the concerned vouchers and no certificate of such examination is recorded above the signature of the drawing officer..

(ii) For recording the budget grant the expenditure incurred and drawn from month to month, the book adjustments made and the balance of grant, a register called the "allotment register" is kept but the entries are not complete and up to date. This book seems to be unnecessary; all the information available in this can be got from the Contingent Register if kept properly.

13. (i) The office maintains a Cash book which is submitted to the Registrar every day with the vouchers. The disbursements entries are checked with the vouchers and the cash book attested by the Registrar. The entries in the contingent Register are merely repetitions of those noted in the cash book the vouchers remaining the same. There seems accordingly no need to attest every entry in the Contingent Register. The certificate at the end will be made,

(ii) The progressive totals and book adjustments are, as stated, being shown in a separate register called the allotment register and it will not be inconvenient to make all these entries in the Contingent Register itself in future.

(iii) For expenditure incurred under some heads such as "Furniture tour charges and office expenses" in excess of the grants therefor, there is nothing to indicate that re-appropriations were duly sanctioned by the Head of office from the savings under other available heads.

(iv) It was also observed that except in the month of June the charges of each month were not recouped before the close of that month. In the case of contingent charges of the establishments of the Councillors, recoupment was made at long intervals.

(v) In June of each of the years 1912-1913 certain amounts detailed in pages 4 and 5 above were included in the Contingent Register and drawn in advance from the Treasury apparently to avoid the

(iii) There are difficulties in the way of regularly noting such reappropriation as expenditure is often incurred by the Dewan's Office and the establishments of the Members of Council who recoup charges at long intervals. This circumstance has also been noticed by the Audit Office in paragraph 13 IV and 26 of the Audit note. This renders the submission of proposals for reappropriation in time difficult.

(iv) The work of preparing the pay bills of establishments and officers and the disbursements and accounting thereof fully engages the whole of the cash section for a week before the close and four or five days at the commencement of each month; so that it has not been found convenient to recoup contingent charges except during the 2nd or 3rd weeks of each month unless it be under sheer necessity.

(v) The inclusion in advance before actual payment of most of the amounts referred in paras 10 and 11 of the report is due more to the insufficiency of the cash on hand to meet all the payments to be made.

lapse of budget provision and the same kept on hand for payment subsequently. Of the amounts so drawn in June 1912, a portion, viz., Rs.486-4-0 was as detailed in page 4 refunded to the Treasury as "undisbursed". This procedure is irregular and is opposed to the code Rules.

The remedy for this appears to be to advance the imprest and not to resort to advance drawings

(vi) From the Contingent Register of the establishment of the First Member of Council, it was found that the total charges from 6-2-1913 to 5-6-1913 amounted to Rs.292-9-6 and the same was drawn from the Treasury, but the amount recorded in the cash book (both under receipt as received from the Treasury and under payments as paid to

The official year always closes in the General and Revenue Secretariat with a large outstanding advance made in connection with the Ooty trip and Birthday Festivities and the cash on hand is necessarily low therefore and the office is put to the necessity of resorting to such advance drawings. Such procedure if adopted in the middle of the year would have called for no remarks.

A perusal of the details of cash balances on 1st July 1912 and 30th June 1913 (given in paras 9 & 11 of the report) will show that on both occasions the major portion of the imprest was outstanding as advance and the advance drawings alone exclusive of other payments already made amounted to more than the imprest on hand.

(vi) The erroneous entry made first in the bill book just before the A.C. bill was sent for being cashed was repeated in the other books. This was merely a clerical error.

paid to the section) was only Rs.292-6-6 thus showing a difference of Rs.0-3-0 between the amount drawn from the Treasury and that accounted for.

Acquittance Rolls and Copies
of pay bills.

14. The acquittance rolls have not been attested by the officer signing the pay bills in token of rolls having been examined with reference to the pay bills. Instead of this, copies (of this copies of pay bills are ~~fixt~~ filed in office attested by the drawing officer. There is no need for the maintenance of copies of pay bills. It is the acquittance roll which is more important and which requires verification by the officer signing the pay bill.

15. In many instances pay and allowances were disbursed to other than the actual persons to whom they were due, apparently on their requisitions while on leave or on tour. In such cases the signatures of the ~~recept~~ recipients were not obtained on their return to office from leave or tour as the case might be. A comparison of the copy of the pay bill and the acquittance rolls showed that the pay drawn in the name of one person was disbursed to others.

14. The preparation of a draft pay bill for such a large establishment is essential, if the copy sent to the Comptroller and the acquittance rolls are to be clean and without corrections and cannot therefore be dispensed with. If necessary, the initials of the signing officer will be obtained in the acquittance rolls also.

15. All such payments are made under the authorization, in writing, of the official concerned and under the orders of the disbursing officer, in each case, after obtaining the signature of the agent. The need for a second acknowledgment does not seem necessary.

Pay for January 1913.

As per pay bill

Pay of Soavanger Jaganathan 7-0-0

Sweeper Paupa, acting
Venkatappa 7-0-0
Hanumaiya

II class peon Siddaji 7-0-0

Mr.H.V.Krishnaswami Iyengar
during the appointment of
Mr.Ramachandra Rao in the
1st grade 54-0-0

K.T. Thimma, sweeper 7-0-0

Mahomed Khasim, sweeper 7-0-0

Sweeper Venkataraju acting
for Eswara Rao 7-0-0

Yellappa, II class peon 7-0-0

As per acquittance roll

5-10-4. Was on special duty from
1-12-12 to 6-1-13. 1st to 6th
Joseph 1-5-8

Pay for February 1913.

2-12-0 up to 11-2-1913
4- 4-0 from 12-2-1913

Pay for April 1913.

6-8-6 Mukunda. 0-7-6 short
drawn in the bill for May '13
Siddaji is remarked in the
acquittance roll to be in the
Economic X Conference office
from 3-4-1913.

Pay for June 1913.

53-11-8 from 1st to 28th
0-4-4 to Mr.H.P.Bhashyachar.

Pay for May 1913.

4-15-6
2- 0-4 refunded in the next
bill as being on leave without
allowances from 23-5-1913 to
31-5-1913.

5-15-9
1- 0-3 refunded in the next bill
as the man was on leave on medi-
cal certificate from 23-5-1913
to 31-5-1913.

7-0-0 Ramanna acting Venkataraju
is also remarked to have been
on leave without allowances.

Pay for April 1913.

4-14-5
2- 1-7 refunded. Remarked
granted 3 months' leave without
allowances from 22nd April 1913.

16. In some instances undisbursed pay on hand on the last day of a month was retained and the same disbursed in the subsequent months instead of its being refunded to the Treasury by short drawal and then redrawn when claimed.

16. As regards undisbursed pay only such of the amounts as were expected to be disbursed in the beginning of the next month were retained, without being refunded.

Date	Balance.	Refunded Date.	Amount	Balance kept on hand and subse- quently paid.	When paid.
31-10-12	17- 0- 0	Novr. '12	1- 0-0	16-0-0	7-11-1912
30-11-12	6- 9- 3			6-9-3	7-12-1912
31-12-12	21- 3- 2	Jan. '13	19- 1-7	2-1-7	19- 1-1913
28- 2-13	26- 7- 6	March '13	11- 1-1	15-6-5	March 1913
31- 3-13	39-15- 1	April '13	29- 7-5	10-7-8	April 1913 9-0-0
					May 1913 1-7-8
30- 4-13	55-14-10	May '13	54- 7-2	1-7-8	May 1913
31- 5-13	33- 7- 6	June '13	18- 7-6	15-0-0	June 1913
30- 6-13	42- 4- 6	July '13	28-12-6	13-8-0	July 1913

Travelling allowance acquittance
rolls.

17. The defects observed in regard to the acquittance rolls for the disbursement of travelling allowances were the following:--

(1) The acquittance rolls are not examined and attested by the drawing officer and corrections made are similarly unattested.

(3) When amounts of travelling allowances are adjusted towards the advances outstanding against the

(1) As in the case of pay the acquittance rolls for T/A may also be initialled in future by the drawing officer.

(2) It has not been possible to obtain the signatures in the case of adjustments, as the menials concerned

the persons concerned, their signatures are not obtained in the rolls and there is therefore no proper quittance in respect of such amounts. In the travelling allowance bill for May 1912 a sum of Rs.3-6-0 was claimed for one Venkataraju. But in the acquittance Roll a remark is made to the effect that it was not Venkataraju that had travelled but Venkata and so the amount was disbursed to the latter.

In the travelling allowance bills for May and June 1912 the following amounts are stated to have been adjusted towards the advances outstanding against the persons named below, but from an examination of the items of credits in the Cash Book in respect of the adjustments referred to, it was found that there was a difference of Rs.13-3-6 between the total debits as shown in the Travelling Allowance Register and the credits in the cash book under "X Advances". This amount along with some other sums was said to have been paid to Mr. V.K. Srinivasa Rao towards the advances made by him during birthday trip, but there was however no detailed statement giving particulars of the sums paid to Mr. Srinivas Rao and it was therefore possible to see if the difference noticed were accounted for.

concerned do not turn up in time to give acquittance and the adjustments of advances are consequently delayed.

But they do turn up, I suppose, to receive the: / Is there any objection to this acquittance then?

The difference of Rs.13-3-6 noticed is included in the sum of Rs.96-12-3 paid to Mr. V.K. Srinivasa Rao on the 16th August 1912.

Name	May 12	June 12	Total.	Adjusted	Difference.
Akbar	2- 0-0	1- 8-3	3- 8-3	2-3-9	1- 4-6
Rayappa	1-10-3	1- 9-6	3- 3-9	3-0-0	0- 3-9
Fakir Ahmed	2- 7-0	1- 3-6	3-10-6	3-0-0	0-10-6
N.Ramaswami	2- 7-0	1-14-0	4- 5-0	3-0-0	1- 5-0
Mahommed Ali	2- 3-3	1- 3-6	3- 6-9	3-0-0	0- 6-9
Doraswami Lascar	2- 7-0	2- 1-0	4- 8-0	3-0-0	1- 8-0
R.Muniswami	2- 7-0	2- 1-0	4- 8-0	3-0-0	1- 8-0
Veeraraghava	2- 7-0	2- 1-0	4- 8-0	3-0-0	1- 8-0
Kuppuswami	2-10-0	1- 9-6	4- 3-6	3-0-0	1- 3-6
Karia	2-10-0	1- 9-6	4- 3-6	3-0-0	1- 3-6
Doraswami, Head Lascar	3- 0-0	2- 6-0	5- 6-0	3-0-0	2- 6-0
	26- 4-6	19- 2-9	45- 7-3	32-3-9	13- 3-6

Travelling allowance acquittance
rolls of the establishment of
the 1st and 2nd Councillors

18. In some instances there is no proper quittance for the disbursements made. Sometimes the amounts have been noted as "paid" but the signature of the party has not been obtained. In some cases payments were found to have been made to other persons than those for whom they were drawn.

18. Personal Assistants who are the disbursing officers will be requested to obtain proper quittance in future.

Remittance and Acknowledgment

R e g i s t e r .

19. All items of miscellaneous payments made such as witness batta and copying fees paid to the officials, attached pay of officials sent to the Courts and the amounts remitted to the Treasury are all entered in one register and the

19. A separate register for remittances to treasury may be used.

necessary

necessary receipts obtained thereon.

In respect of the remittances to the Treasury it was observed that Treasury acknowledgments are obtained in the above register only in a few cases, while in some other instances separate receipts were said to have been obtained and attached to the respective files.

For recording the remittances to the Treasury and to obtain acknowledgments therefor, it would be well to use the special register prescribed for the purpose. ✓

For the amounts of Court attachments remitted to the Courts, the initials of some clerk of the Court were set in the register against the amount noted in the Remittance Register. Formal acknowledgments of the Courts concerned which were said to be in the connected files were not readily available.

Account of service postage labels.

20. This account has not been properly maintained.

For the stamps used up to 28-1-'13 the postage register showed a running total amounting to Rs. 684-1-3. After that date
progressive

20. The General Despatcher will be instructed to adopt this procedure strictly.

progressive totals were not worked out. On 29-1-1913 stamps of the value of Rs.100 were purchased and brought to the Postage Register. The issues made were totalled and the balance was struck sometimes daily and sometimes at longer intervals but this process continued only up to 28th May 1913, since which date neither the totals of issues made nor the balances have been worked out.

On 14-5-1913 stamps of the value of Rs.100 were brought, but this transaction does not find a place in the postage register.

The following errors were found in the totalling of the register:--

Total issues to end of	
21-5-13	91-7-9
Issues on 22nd	0-4-6

Total	91-12-3
Total made out in	
the Register	91-11-3

Difference	0-1-0
Issues to end of 25-5-13	94-15-6
Issues on 26th	1- 5-6

	96- 5-0
Total in the register	96- 4-0

Difference	0- 1-0
Total to end of 26-5-13	96- 4-6
As per register	96- 4-0

Difference	0- 0-6

The entries of issues of stamps in the postage register have not been attested by any body in token of the value of stamps noted therein having been examined with the stamps affixed to the letters. To ensure correctness such examination is desirable. And the defects pointed above also require rectification.

Register of Liveries & Clothing.

21. There is no stock account of liveries and clothing showing the receipts or purchases, issues and balance. A distribution register is however kept showing particulars of issues of clothing.

From an examination of the distribution register it was found that against 3401 yards of long cloth purchased in 1912-13 the issues came up to 3241 yards leaving the balance of 160 yards for which there was no stock account.,

119 belts were made up during the year. From the entries of issues noted here and there it was found that 115 were accounted for. There is no regular stock account to show the balance for four belts as also the balance of previous stock on hand.

21. In addition to the distribution Register of clothing, a stock register has since been opened for clothing and for belts and badges.

The sample cummerband has been included in the Stock-register.

The 160 yards of long-cloth left over in 12-13 and that left over in 13-14 were taken into account when making the purchase for 1914-15 which was correspondingly reduced.

*The cashier may have;
known this to me -*

50 badges were got made in June 1913 at a cost of Rs.120. No stock account is kept to show the subsequent issues and the balance on hand. These badges were purchased partly to replace badges of the old pattern and partly to make up the deficiency in stock. How many old ones were on hand and what became of them cannot be made out in the absence of the regular stock account. A sample Cummerband of the value of annas 10 was purchased in 1912-13 and is said to be on hand still. It should be brought on the stock account to be maintained.

*What has become
old badge?*

The following irregularities were noticed in the issues of clothing:-

(1) Light clothing was issued to the 3 Mutsaddies of the Stores Department at the scale admissible to the menials of higher rank. There is no provision in the rules (relating to the supply of clothing) for the issue of clothing to the Mutsaddies.

(1) They have been allowed clothing ever since.

Steps will be taken to regularise this procedure. —

*This may be
Mr. Warden —*

(2) An acting Dafedar and some acting peons were given some light clothing. There was no special sanction for the above issue.

(2) Orders are obtained for issue of clothing to acting men.

(3) A Dalayat and two peons of the Indian Guests' Quarters at Bangalore and 3 peons of the Hindu Guests' Quarters at Mysore were

(3) They have been allowed clothing ever since. Steps will be taken to regularize this procedure.

given

given light clothing of the value of Rs.10 each, out of the purchases made for the Secretariat. Here also there is no provision in the rules for the issue of clothing to the above men.

(4) Acknowledgments of the parties have not been obtained in the register in a few cases for the clothing issued to them.

(5) 11 lascars were given 8 yards alwan each on account of turbans. In the case of the other servants the length of cloth issued for a turban is only 5 yards.

No explanation for this.

FURNITURE.

23. This is kept in Form 92 and the articles purchased from day to day with their values are noted in the columns provided therefor. The Branch or section to which the several articles were supplied are noted in the remarks column of the register. Purchases made since 27-3-1914 have been serially numbered and the numbers are marked on the articles themselves in paint. The same procedure was extended to the older purchases also. In 1914 a stock account of furniture was taken in hand and by

way

23. Steps have already been taken to bring the whole furniture in General and Revenue Secretariat under account and the work is in the process of completion.

way of making a start an examination was made of the articles of furniture as they were found in the several rooms. This was evidently an unsatisfactory procedure but considering the confusing state of the furniture account it was the only one which was practicable. A more correct procedure would probably have put off indefinitely the preparation of a stock account. The following is the form of the stock ledger:--

Serial No. of purchase re- gister.	Name of article.	Remarks.
--	------------------------	----------

Extracts from the ledger are hung up in each room.

23. For purposes of reference the stock ledger page may with advantage be noted against the articles in the purchase register. In addition to the purchase register and the stock ledger, the maintenance of a classified stock book shewing the number of articles of each kind on hand and the purchases made from time to time is necessary

24. The following defects and omissions were noticed in the ledgers:--

(1) Miscellaneous articles, such as call bells, ink trays, date indications, &c., are not brought on

the

23. All possible efforts will be made to make the classification complete. The task is huge and progress has necessarily to be slow.

24. As regards call-bells, date racks, tin trays, locks &c. it is not convenient to treat them like the other larger pieces of furniture, such as tables, chairs &c. and it is therefore

proposed

the stock ledger. It is necessary that all stock articles which are not of a perishable nature should without exception be brought on the ledger.

(2) The padlocks in the several rooms of the office are noted.

(3) A number of carpets and some articles of furniture have been shown in the store ledgers to have been issued from time to time for the issue use of the Secretariat. These have not found a place in the ledgers either under each room or under a separate head.

(4) The following articles have not been recorded in the ledger:-

2 board cutting scissors
at Rs.5/- each purchased for binding
section.

1 hand cart with lanterns
at Rs.188/-

1 gong at Rs.25/-

1 scale for Cash Section
at Rs.80/-

1 punch for the Deputy
Secretary at Rs.5/-

1 numbering machine at Rs.2-12-0

1 metallic tape at Rs.3-8-0

2 brass wax seals at Rs.6/8 each.

(5) No ledger account has been opened for recording the tools & that are with the Secretariat carpenter.

proposed to bring them all in a separate register of Miscellaneous articles, which may be ledgered directly as they are. purchased without a consolidated list being maintained therefor.

(6)

(6) An inventory of the articles that are in the residence of the officers, those lent to officers on special duty, &c., has not been made and recorded in the ledger. This is necessary if the stock list is to be complete.

(7) The articles that are in the rooms of the Deputy Secretary and the Registrar have not yet been ledgered.

(8) There is no ledger account to show the number of bicycles on hand with the dates of their purchase and ~~h~~ value.

(9) A set of seal dies at a cost of Rs.84-4-0 was purchased for the use of the Dewan's Office in March 1913. This does not find a place in the ledger account.

(10) The drinking water vessels are also omitted in the ledgers.

25. Furniture is purchased throughout the year as requisitions are received. Though to a certain extent this is inevitable, it should be possible within certain limits to frame a budget of requirements for every year and regulate purchases accordingly. The present method of piecemeal purchase does not seem to make towards economy.

25. Piece meal purchases have had to be made on account of urgent demands. The cost is carefully scrutinised and every care is taken to see that the prices charged are the lowest possible market rates. Whenever time permits this principle is kept in view and the rules regulating the purchase of store articles ~~are~~ strictly adhered to.

26. Articles of furniture required by the Dewan's office are sometimes purchased through the Secretariat, sometimes directly and sometimes through the stores. An arrangement like this would lead to confusion and the adoption of a simpler and more uniform procedure seems called for.

Purchase of books.

27. All the books purchased were entered in a register in the order of the receipt. Some of them were issued to the branches direct and the rest to the General Library or the Library of the Judicial Branch. At present all the books are sent to the Library except those relating to the Judicial Branch which are sent to that Branch as usual.

(2) From an examination of the register of the Judicial Branch, it was found that spare copies of Acts and Regulations required generally for circulation are not brought on the Stock Register of that Branch. It was also noticed that the entries were not in the order of the receipt of books, showing that the register was not being written up properly,

26. All furniture required by the Dewan's office may be purchased through the General and Revenue Secretariat as it will secure the advantage referred to in my note against Audit note, paragraph 13 (ii)

(3) There is a charge in the Contingent Register of Rs.3-6-0 on 6-12-1912 for a copy of "Rules and Orders of Civil Courts" by Chandrasekhara Iyer, High Court Madras. There is no entry to show the Branch to which the book was sent.

(4) The ledger of periodicals was not posted for 1912-13 except in a few cases.

(5) 26 volumes of the Citator were received in January 1913 and issued to the Judicial Branch. They were not brought on the Catalogue of that Branch and the omission was said to be due to the fact that the books were supplied by the publishers without any requisition from the office and that the cost thereof has not been paid.

27. The enquiry held some time back as to the whereabouts of the old books has, it seems, been left in an incomplete state. Books issued direct to Branches and sections and to the Dewan's office have not yet been brought to the stock register and missing and irrecoverable books have not been written off. Till this is done and the census of the books is completed, the arrangements cannot be otherwise than defective.

The General and Legislative Libraries may be consolidated and a proposal to locate a central library in the Durbar Hall is already under consideration.

This may also be done.

28. To prevent the recurrence of the old confusion, certain arrangements have been latterly sanctioned the chief among them being the introduction of an Issue Register, and of a nominal ledger of borrowers together with a periodical scrutiny and recall of outstanding books. The nominal ledger however has not yet been opened and the list of outstanding books now being submitted seems to be incomplete.

29. Besides the arrangements in question apply to the General Library and not to the Judicial Library, the condition of which is not dissimilar. Library work is essentially of a character which can be best done by being centralised, and it seems to me unnecessary to have a separate library for law books. If it be deemed inadvisable however to amalgamate it with the General Library, it is at least necessary for this Library also to have an issue register and a periodical statement of outstanding books. Several of the books are missing and it is necessary to draw up a list of these and to omit them from the catalogue if they cannot be recovered.

30. As regards the purchase of books for the Dewan's office, the adoption

Latterly payments for books are not ordered without a certificate in the file that the books have been entered in the Library Register.

As books are traced, they are being entered in the Library Register. Some books purchased by the Dewan's office have yet to be traced. This work of posting up the Library Register is approaching completion.

adoption of a uniform procedure as in the case of furniture is suggested.

The Stores Accounts.

31. The following registers, &c., have been kept at present in the stores:--

- (1) Register of purchases
- (2) Ledger for (1) Furniture
(2) Tents (3) Vessels.
- (3) Stock account.
- (4) Receipts or acknowledgments for the articles issued from the stores.

32. Articles purchased are first brought on the Purchase Register and thence they are posted into the respective ledgers. The stock account is prepared once a year generally, showing the opening balance the total receipts and issues during the period and the closing balance under each kind of article. Articles issued temporarily for camp use &c., and their return are not recorded in the ledgers either on the expenditure side when issued or on the receipt side when returned. The issues and their return are noted in the counterfoil receipt books. But articles that remain unreturned while closing the stock account are charged off in the ledger under "issues". From an examination of the stock ledgers it was found that certain

33. This procedure may be adopted.

articles

articles of furniture and vessels were finally charged off in the accounts and their subsequent return was not watched. In most of these cases, the vessels, &c., had been lost in camp and the writing off was inevitable, but the store Mutsaddi should have obtained the permission of superior officer for this being done. In several cases^s moreover the articles were not actually lost but were kept by the gentlemen who borrowed them. It is a point for consideration if they should not be called upon to return the articles so kept. Where articles have to be written off on account of loss, in circumstances not justifying anybody being penalised, the Secretary's permission should be sufficient where the value is less than Rs.10, but in all other cases it would be desirable to require the formal orders of Government. In no case should the store Mutsaddi be permitted to charge off things issued because they were not received back.

33. It was found that certain tents that were temporarily issued as detailed below were likewise finally charged off in accounts.

December 1909 - 1 single pole tent and carpet issued to Mr. Miller, Engineer, Tata's Institute, from the Dewan's residence.

February 1907 - 1 hill tent and 1 swiss cottage tent with carpets to Dewan's camp. These tents have it is stated been given to the Sringeri Matt under the oral orders of the Dewan.

A p r i l, 1909 - 1 hill tent and 1 swiss cottage tent with carpets to Dr. Travers of the Tata Institute

December 1906 - 1 necessary tent issued during Calcutta trip.

In the case of tents given to the Sringeri Matta it appears that the Matta wanted to purchase the tents. The agent may perhaps be addressed on the question of the payment of the price.

The tents given to Mr. Miller and Dr. Travers may also be recalled.

In July 1914, a rowtee was issued to Mr. K. P. Puttanna Chetty, Honorary President of the Bangalore City Municipality, on his requisition for the same for the use of the petitioners going to his bungalow. This is a convenience which the Bangalore City Municipality should provide and not Government. It is therefore a point for the consideration of Government as to whether any rent should be claimed from the Municipality for the period during which the tent is in use with the President.

From the papers available on the subject, it appears that the tents were issued under the orders of the Dewan and information as to cost etc., furnished to the Dewan's Establishment for taking orders regarding the recovery of the cost or otherwise of the tents issued.

Out of the 4 necessary tents issued to H.H. the Maharaja's Calcutta trip in 1906, the storekeeper says one was not received back.

Action will be taken separately as suggested.

In February 1913 certain tents and only the outer fly of some others were sold in auction, vide sale notification dated 17th January 1913. But in the tent register the poles also have been noted to have been sold. The sale notification is silent on the latter point.

34. In November 1912 50 sitting planks at a cost of Rs.62-8-0 were purchased. These planks have not been brought on the store ledgers and they are said to have been sent to Mysore.

In May 1911 there is an issue of a camp chair to Mr.C.Srinivasa Iyengar, but there is no trace of its return. In August 1911 a servants' Pal was issued to Mr.K.P. Puttanna Chetty. This does not seem to have been returned either.

35. In the case of tents given for hire there are no facilities at present to see from the Store Registers whether the rents have been properly recovered or not and also whether the tents lent were returned on the due dates or whether they were kept beyond the period for which hire was paid. The procedure in vogue in regard to the payment of hire &c., is as under:--

The poles also were sold.

34. These were purchased at Mysore, and are included in the Stock List of articles at Mysore.

Since received back on 29th June 1915.

Received back on 6th July 1914.

35. A separate register will be opened to show these details.

Separate action taken to provide counterfoil orders as suggested.

On the application of the party requiring the tents sanction is first accorded and the same intimated to him upon which the hire amount is paid by the party into the Treasury and the Treasury receipt is then forwarded to the Secretariat. The file of correspondence with the Treasury receipt is then sent to the Store Mutsaddi for note and issue of the tents. The file retained by him till after the return of the tents from the party concerned. Thereupon the dates of issue and return of the tents are noted by the Mutsaddi and the file returned. As these files are not readily available for reference and check, a system of counterfoil orders is suggested below.

36. The following are the instances in which tents were given for hire for which the connected records were not available for check.-

36. The amounts of hire credited and dates on which they were credited are noted against each.-

To whom issued.	Description of tents issued.	Date of issue	Date of return.	
Mr.L.Srinivasa Iyengar	2 shamianas	10-4-13	15-4-13	Rs.28 credited at the Bangalore District Treasury on 9-4-13.
Mr.Paramasiva Iyer,	2 -do.- 3 necessary tents	9-5-13	28-5-13	Rs.31-8-0 credited at the Bangalore District Treasury on 7-5-13.
Mr.T.V.Arumugam Mudaliar,	3 shamianas 2 Durbar tents 2 Swiss cottage tents	24-5-13	28-5-13 26-5-13 27-5-13	Rs.50 credited at the Bangalore District Treasury on 16-5-13
Rameswara Temple	1 single pole tent 2 shamianas	28-5-13	2-6-13	Rs.30 credited at the Bangalore Dt.Treasury on 26-5-13.
Mr.B.Shamanna	1 shamiana	7-6-13	10-6-13	Rs.4 credited at the Bangalore Dt.Treasury on 24-6-13

37. With the exception of the tents, the articles are not numbered and loss or substitution cannot therefore be easily detected. It seems necessary for the sake of better check to number all the carpets, articles of furniture and vessels. These last are especially liable to substitution and have frequently undergone that process in the past.

The system of store accounting seems to be defective and capable of improvement.

In the first place, when all the articles are numbered, a number book should be kept for vessels and furniture like what is now maintained for tents.

The practice of mixing up transactions which permanently affect the store balance (e.g., fresh purchases, final issues, &c.,) with mere loan transactions should be discontinued. The former alone should find a place in the ledger while the counterfoil books should be exclusively used for loan transactions. When articles are permanently issued, the signature of the parties may be obtained in the number books above spoken of and the indiscriminate use of counterfoil receipts avoided.

37. The form in force will be carefully examined and improvements suggested. Action has been taken in getting the articles numbered.

Whatever

Whatever the method adopted in this particular, however, it is necessary to obtain a monthly statement of store articles outstanding return and take steps for their recovery wherever necessary..

39 It would be advisable to adopt a printed form of issue order providing columns for noting whether the articles are a mere loan or should be finally charged and in the latter case the authority, whether any and what rent has been levied, whether and when the articles should be recalled, and all other particulars needed for guiding the officials of the stores. These printed orders serially numbered and filed in the stores would be useful as a means of check for auditors and supervising officers.

40. Among minor matters connected with the stores, though they do not come within the scope of the audit, I might refer to the necessity of having a competent accountant as Store-keeper and of maintaining an attendance register for him and the other store officials.

41. Miscellaneous.

40. An attendance register has been maintained.

Miscellaneous.

41. A small note book is kept in which the distribution of the dafter cloths purchased from time to time is noted. In this the purpose for which the cloths are issued is not given.

Table cloths, oil cloths and such other materials which are not generally supplied by the Stationery Depot, but which are required for use in the Secretariat are often purchased and charged for in the Contingent Register. The articles so purchased are not brought on the Stationery Stock and Issue Registers but they are, it would appear, issued as soon as they are purchased for the intended purposes. The specific purpose for which they are purchased is not given invariably in the Contingent Register. This defect requires rectification.

41. Dufter cloths are issued to officers and branches &c., only on requisitions noting the purpose for which they are required and such requisitions are filed along with requisitions for stationery and forms.

Table cloths &c., referred may be brought in the register of miscellaneous articles.

S u m m a r y .

42. The following is a brief summary of the foregoing paragraphs:--

(1) Ledger accounts may be opened for each kind of cash transaction and the balance statement may be prepared after the close of each month giving details for the several items of undisbursed amounts on hand and of the amounts of advances outstanding against the several persons.

(2) The procedure recommended in respect of patent fees and Civil Service Examination fees may be adopted.

(3) A separate copyist may be employed or at any rate steps should be taken to see that copying fees are not paid to clerks for work of a semi-private character done during office hours.

(4) Petty items of copying fees, witness batta and patent fees which have been unnecessarily kept on hand from a long time may be adjusted.

(5) A printed register may be substituted for the rough book now maintained to show the daily disbursements on account of pay and travelling allowances.

(1) Vide paragraph 6 above.

(2) Vide paragraph (4 & 5) 7 above.

(3) Vide paragraph 7 (2)

(4) Since action taken vide audit note paragraph 12.

(5) Vide paragraph 8

(6) The Contingent Registers have not been maintained in accordance with the rules contained in the Civil Account Code noting therein the budget grants, progressive totals of expenditure and book adjustments of charges of payments made through the Comptroller. The Allotment Register now kept serves no useful purpose and may be discontinued.

(6) Vide paragraph 13 (i)

(7) The practice of drawing money in advance & to prevent the lapse of budget grants and the other irregularities mentioned in respect of contingent expenditure may be avoided.

(7) Vide paragraph 13 (v)

revised

(8) The Acquittance Rolls of pay must be examined and attested by the drawing officer in token of their having been examined with the pay abstracts sent to the Comptroller for audit.

(8) Vide paragraph 14.

(9) The actual state of the menial establishment is not ascertained before preparing the pay bill with the result that in several cases mistakes have occurred.

revised

The disbursement of pay to persons other than those in whose name they were drawn is objectionable and ought to be discontinued.

Greater care should be taken in seeing that in the disbursement of pay and allowance, proper acquittance has been obtained.

The practice of retaining undisbursed pay should be discontinued.

(9) The Postage Stamp Register has not been properly kept and the balance of stamps on hand has not been worked out either after the close of each day or month. This requires x attention.

(9) Vide paragraph 20

(10) Stock Register should be kept for articles of liveries and clothing. The practice of issuing clothing to persons not entitled thereto, & e.g., acting peons (without the permission of the Head of the office) Stores Mut-saddies, &c., has to be discontinued.

(10) do. do. 21.

The disposal of the balance of 160 yards of long cloth that remained on hand at the close of 1912-13 requires to be explained.

(11) As regards furniture, the recent attempt to make up a stock list though very imperfect is a move in the right direction. The inventory has however to be made complete by including in it articles not yet registered, e.g., those lent to certain officers on special duty,

(11) Vide paragraphs 22, 23 and 24.

duty, articles of furniture given for use in officers' residences, &c., Locks, trays, call bells and similar articles and carpenters' tools should also be brought to the stock book.

(12) The practice of procuring from the stores articles required for ordinary use in the Secretariat should be minimised, and ledger accounts should be kept of all such articles.

(13) The preparation of a classified stock book to show the number of articles of each kind is a desideratum.

(14) As regards furniture required for the Dewan's office, it is desirable to adopt some uniform method of purchasing and accounting. Either every such purchase should pass through the Secretariat books or all should be excluded from it.

(15) A similar procedure is recommended as regards the purchase of books.

(16) The census of books already commenced may be completed.

The possibility of combining the General and Legislative Libraries with a view to centralised control may be considered. If that is not found practicable

(12) This will be given effect to. A ledger is unnecessary.

(13) This will be useful but will entail a lot work perhaps disproportionate with the advantages expected therefrom.

(14) Vide paragraph 26.

(15) do. do. and paragraph 27

practicable, the measures adopted for the better working of the General Library may be extended to the Legislative Library as well.

(16) As regards the stores, it is necessary to number all the articles and to adopt a better system of accounts on the lines suggested.

(16) Vide paragraphs 31, 37.

The Storekeeper should be prohibited from writing off articles from the account except under the orders of the Secretary and in the case of articles valued at more than Rs.10 under the formal orders of Government.

The tents given to the Sringeri Jagir and to Dr. Travers and Mr. Miller of the Tata's Institute may be recalled, or the price of the tents may be recovered, after ascertaining fully the circumstances under which they were lent.

Vide paragraphs 33 & 34.

Articles of furniture and cooking vessels long outstanding return should be called in and a statement of such articles should be obtained every month for scrutiny and necessary action.

M. Ramaswami
27.8.15

Office Memorandum.

On an examination of the report of the ^{Asst Secy} Efficiency Audit ^{Branch} Department on the test audit of the accounts of the General and Revenue Secretariat and Stores for the year 1912 - 13 and the Registrar's reply thereto, the following instructions are issued for future guidance.

1. The detailed (nominal) ledgers for Advances and Deposits now kept by the Cash Section should be maintained in a suitable printed form and closed once a quarter.
2. Clerks receiving remuneration for copying work done should not be employed on such work during office hours.
3. The Register of Inventions prescribed in the Inventions and Designs Regulation should be properly maintained by the General Branch.
4. Civil Service Examination Fees should not be received in cash in the General and Revenue Secretariat; and

the

344.

Copy to Branch
for note

the candidates concerned should be asked to pay the amount into the treasuries direct.

5. The rough book now maintained for writing up daily details of disbursements of pay and allowances should be maintained in an authorised printed form, and only the daily totals thereof posted in the Cash Book.

6. The progressive totals of monthly contingent charges (inclusive of book adjustment) and the budget ----- balances should be shown in the Contingent Register itself and not in a separate Register as at present.

7. The disbursing officer should sign the acquittance rolls for pay and allowances, before disbursements are made.

Personal Assistants to Members of Council should obtain proper quittances for allowances disbursed by them.

8. For recording remittances to the Treasury and obtaining acknowledgments therefor, the special register prescribed for the purpose should be used.

9. The General Despatcher should maintain a proper account of the service postage labels received and used by him.

The Dak book should be closed after each day's transactions and the balance struck.

10. A stock register of liveries, clothing, belts, badges, etc., showing the receipts and issues month by month should be maintained.

11. The work, now in progress, of bringing the whole furniture in the General and Revenue Secretariat under account should be completed early.

Bicycles, Call Bells, date racks tin trays, locks and other smaller requisites which cannot be included with the above may be classed as miscellaneous articles and brought under ----- separate accounts.

12. The Library Stock Register should be carefully maintained and kept duly posted up as books are purchased. The census of books now proceeding should be brought to completion early.

13. ~~Payments for~~ purchases of furniture and books by the Dewan's office ^{& payments therefor} should hereafter be made through the General and Revenue Secretariat (Cash Section), so that the Stock Register of furniture and books may be maintained duly posted up.

15. The Stock Register of furniture and vessels pertaining to the Stores should

14. The Dewan's office & ests of the Maharaja of Cochin should receive from the Treasury a bill of each month or fortnight, the expenditure incurred by them during the month or fortnight & send a copy of this bill to cash section for information immediately after they are drawn.

should be kept duly posted up from month to month, and the articles of furniture serially numbered.

16. The practice of mixing up transactions which permanently affect the store balance (e.g., fresh purchases, final issues etc.,) with mere loan transactions should be discontinued. The former alone should find a place in the ledger while the counter-foil books should be used for loan transactions. When articles are finally issued, the signature of the parties may be obtained in the Stock Register.

(2) 17. The orders of the General Secretary should invariably be obtained for writing off the accounts articles ---- valued at Rs. 10/- and less. Where the value exceeds this amount, formal orders of Government should be obtained.

(3) 18. The tents given to the Sringeri Jaghir and to Dr. Travers and Mr. Miller of the Indian Institute of --- Science may be recalled or the price thereof recovered, after ascertaining fully the circumstances under which they were given out.

19. A list of articles of furniture and vessels which may, in future, be lent out from the Stores and which are not returned in time should be made

out

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out every month for scrutiny and necessary prompt action.

29. In the case of articles which have already been issued from the Stores and long outstanding return, a separate list should be prepared for continuous action being taken thereon.

Dr. J. V.
Secretary to Government,
General Department.
12/11/15
12/11/16

NCR.

12/2

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Revised draft

G.M. 43-14-4
Revised draft -
G.M. 43-14-4

Office Memorandum.

No. 9/2731- dated 9.3.46.

On an examination of the report of the Assistant Secretary Efficiency Audit Branch on the test audit of the accounts of the General and Revenue Secretariat and Stores for the year 1912-13 and the Registrar's reply thereto, the following instructions are issued for future guidance.

1. The detailed (nominal) ledgers for Advances and Deposits now kept by the Cash Section should be maintained in a suitable printed form and closed once a quarter.
2. Clerks receiving remuneration for copying work done should not be employed on such work during office hours.
3. The Register of Inventions prescribed in the Inventions and Designs Regulation should be properly maintained by the General Branch.
4. Civil Service Examination Fees should not be received in cash in the General and Revenue Secretariat; and the candidates concerned should be asked to pay the amount into the treasuries direct.
5. The rough book now maintained for writing up daily details of disbursements of pay and allowances should be maintained in an authorised printed form, and only the daily totals thereof posted in the Cash Book.

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6. The progressive totals of monthly contingent charges (inclusive of book adjustment) and the budget balances should be shown in the Contingent Register itself and not in a separate Register as at present.

7. The disbursing officer should sign the acquittance rolls for pay and allowances, before disbursements are made.

Personal Assistants to Members of Council should obtain proper quittances for allowances disbursed by them.

8. For recording remittances to the Treasury and obtaining acknowledgments therefor, the special register prescribed for the purpose should be used.

9. The General Despatcher should maintain a proper account of the service postage labels received and used by him.

The Dak book should be closed after each day's transactions and the balance struck.

10. A Stock Register of liveries, clothing, belts, badges, etc., showing the receipts and issues month by month should be maintained.

11. The work, now in progress, of bringing the whole furniture in the General and Revenue Secretariat under account should be completed early.

Bicycles, Call Bells, Date Racks, Tin Trays, Locks and other smaller requisites.

(3).

which cannot be included with the above, may be classed as miscellaneous articles and brought under separate accounts.

12. The Library Stock Register should be carefully maintained and kept duly posted up, as books are purchased. The census of books now proceeding should be brought to completion early.

13. Purchases of furniture and books and payments therefor by the Dewan's office and the Establishments of the Members of Council should hereafter be made through the General and Revenue Secretariat (Cash Section), so that the Stock Register of furniture and books may be maintained duly posted up.

14. The Dewan's office and the Establishments of the Members of Council should recoup from the Treasury at the close of each month or fortnight the expenditure incurred by them during the month or fortnight and send a copy of their abstract contingent bills to the Cash Section for information immediately after they are drawn.

15. The Stock Register of furniture and vessels pertaining to the Stores should be kept duly posted up from month to month, and the articles of furniture serially numbered.

16. The practice of mixing up transactions which permanently affect the store balance

(4).

(e.g., fresh purchases, final issues etc.) with mere loan transactions should be discontinued. The former alone should find a place in the ledger while the counterfoil books should be used for loan transactions. When articles are finally issued, the signature of the parties may be obtained in the Stock Register.

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18. The tents given to the Sringeri Jaghir and to Dr. Travers and Mr. Miller of the Indian Institute of Science may be recalled or the price thereof recovered, after ascertaining fully the circumstances under which they were given out.

19. A list of articles of furniture and vessels which may, in future, be lent out from the Stores and which are not returned in time should be made out every month for scrutiny and necessary prompt action.

20. In the case of articles which have already been issued from the Stores and long outstanding return, a separate list should be prepared for continuous action being taken thereon.

[Signature]
23/2/16

[Signature] 14/2

Secretary to Government,
General Department.

[Signature]
12.2.16.

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